

ANALYSIS OF ONLINE SPT POLICY IMPLEMENTATION AT KPP PRATAMA SUKABUMI

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Abstract

Online Tax Return is a form of e-government as an effort to open public participation and improve the quality of public services. The latest online tax service is the electronic Tax Receipt Unification of Government Agencies which is relevant to the obligation for civil servants to use e-filing. This policy aims to improve public services. Government agencies are required to issue and report electronic proof of deduction, civil servants are required to report using e-filing as a form of compliance with regulations. The participation in the implementation of the Online Tax Return policy for Government Agencies and civil servants has not been achieved optimally. Researchers were interested in researching how these policies are implemented, what factors hinder and support them, and what innovations have been carried out. The object of research is the Implementation of Online Tax Returns with the locus of Sukabumi Primary Tax Office. The study uses qualitative methods, and model data analysis, with 6 (six) dimensions of Van Meter and Van Horn policy implementation theory variables. The results showed that the 6 research dimensions had been carried out effectively. However, the objectives and size of the policy have not been implemented optimally. There are government agencies and civil servants who have not reported tax returns due to obstacles. Some government agencies have not issued 1721-A2 proof of deduction using e-Bupot due to validation constraints NPWP and deposit. Several civil servants had not reported Online Tax Returns due to technical and non-technical constraints. Government agencies have made innovative efforts to overcome the obstacles encountered.

Keywords: Policy Implementation, Online Tax Return, Government Agencies, Civil Servants of Sukabumi City

INTRODUCTION

Providing services to the community is one of the main functions of the government. For the services received by the community to meet the objectives of the state, it is necessary to have an administration that can ensure the realization of an effective and efficient public service (Dwi Putri & Mursyidah, 2022). The policies rolled out by the government always adapt to the times that are in line with what is needed by the community (Mariotti & Marzano, 2021). One of the public policy adaptations that occur today is the development of information technology in line with the pattern of community needs that are always based on information technology (Tan & Taeihagh, 2021). Likewise, with public services, information technology is part of the process of improving and developing services that can meet the needs of the community (Kurmanov et al., 2022).

In public sector management known as *New Public Services* (NPS), a new paradigm in public services one of them responds to the needs of a more interactive society effectively and efficiently (Risandi et al., 2023). According to Rusydi, Fauzan (2023) suggests that one of the novelties of public services is the use of digital technology and the use of data as a reference in decision-making. The use of digital platforms in public services has benefits both the community and the government as service providers, the public is expected in

addition to getting effective and efficient services to also get the opportunity to access information and participate in several public service policies (Eisape, 2022). Meanwhile, for the government, the use of digital technology makes the business process of providing services more effective and efficient, but also the availability of data that is fast and accurate and can be used in decision-making (Petrou et al., 2020).

The change in public services from manual to digital is a form of digital transformation in public services using Information and Communication Technology instruments (Flores et al., 2022). Menurut (Sagena, 2023) stated that the Government seeks to implement ICT in public service processes and internal government business processes as part of adaptation to people's lifestyles that make ICT the backbone in facilitating the fulfillment of life (Henman et al., 2021). The community demands an ever-increasing quality of service, effective, simple and the most important thing is the accuracy or certainty of service time (Noor et al., 2023).

Digital transformation is a comprehensive process of change in creating value with various technologies that focus on digitalization. Digital transformation creates fundamental new capabilities in business, government, and people's lives (Jing et al., 2023). The purpose of implementing digital technology in all aspects is to create efficiency, improve service quality, and open new opportunities (Sepriano *et al.*, 2023). This digital transformation is then known as *e-government* (electronic government) which from time to time is growing with the increasingly widespread electronic services (*e-services*) issued by various agencies, and state institutions, both central and regional (Li et al., 2022). This digital transformation has become one of the public policies through the issuance of Presidential Regulation of the Republic of Indonesia Number 95 of 2018 concerning Electronic-Based Government Systems (SPBE). This policy aims to realize clean, effective, transparent, and accountable governance in providing quality and reliable public services by increasing integration and efficiency through nationally integrated electronic-based governance and management of government systems (Xie et al., 2022).

One of the tangible forms of implementation of the Electronic Based Government System (SPBE) policy is the central government's tax service. Tax services ranging from registration, payment, and reporting are already provided in the *e-Services feature* (Halim, 2023). Basic services mean services for every taxpayer in the form of legal entities and individuals, namely e-Reg services for registration, e-billing for payments and e-SPT services, e-filing, e-Form, e-Bupot, and e-Invoice for tax reporting. In addition, there are also advanced services such as e-PBK, e-Objection, e-SKD, e-SKTD, e-PHTB, KSWP info, and other features according to taxpayer needs. The purpose of SPBE, namely to realize clean, effective, transparent, accountable governance, as well as quality and reliable public services, as well as increase the integration and efficiency of electronic-based government systems through governance and management of national government systems (Daeng, 2021).

The most widely used electronic taxation service by the taxpayer community is in reporting (Ihsan et.al, 2018). This is because registration is only done once, not all taxpayers have to make a deposit but only taxpayers whose tax calculations have underpaid taxes. In

contrast to reporting, all registered taxpayers who carry out activities are required to submit tax reports regularly for both the tax period (monthly) and tax year period (annual) (Agniyeda et.al, 2019). The instrument for reporting taxes is called a Tax Return (SPT). SPT can be said to be a medium of communication interaction between the taxpayer community and the government represented by the tax authority. To be able to provide targeted services, tax returns are grouped based on tax types, namely VAT and PPh which are grouped based on individual and corporate tax subjects. Individual tax subjects when viewed from the way of earning income are divided into 2 (two) large groups, namely employees with the characteristics of an employment relationship and non-employees who obtain income not sourced from employment relationships such as running a business or related to professions or free work. While the subject of corporate tax can be divided into 4 types, namely 1) Legal entities that run a business or those that do not run a business (non-profit), 2) *Joint Operations*, 3) Permanent business entities (BUT), and 4) Government Agencies.

Regarding electronic services, this division is related to the features of online services used, to be more able to provide services needed by taxpayers, there are specificities such as government agencies, and tax authorities issuing policy derivatives in the form of electronic tax reporting services specifically for government agencies called e-Bupot Unification of Government Agencies (Suryawijaya, 2021). Government agencies are excluded from corporate tax subjects because their function only plays a role in withholding and collecting taxes, meaning that government agencies are owned by the state and do not carry out activities to generate commercial profits. Likewise, with individual tax subjects, there is a specificity as a derivative of the policy for individual tax subjects who work as employees/employees in government agencies, namely the policy to report taxes using electronic reports while other tax subjects have not become obligations.

The working relationship between ASN Individuals and Government Agencies is closely related to the object of tax imposed including the online services used. The object of tax imposed related to employment relations is Article 21 Income Tax, in this case, government agencies in addition to calculating the amount of income received by employees, deposit and issue proof of withholding Article 21 Income Tax as a document proving the event of withholding a sum of money from employees and then deposited into the state treasury. By using electronic proof of deduction / e-Bupot snippets of deduction transaction information will automatically be entered into each employee's e-filing account (Wibowo et al., 2023). For employees, income in connection with further work is reported on the Annual Income Tax Return of Individuals using the e-filing online service feature. When employees open the e-filing feature, data on the issuance of proof of deduction by government agencies will automatically enter the employee's e-filing account, so that in this process no more paper is used (*paperless*).

The ideal conditions to be achieved in the SPT Online process above are expected to be in line with the objectives of SPBE implementation, namely: 1) The realization of clean governance practices by reducing interactions between taxpayers and tax officers so as to eliminate the possibility of gratification practices, 2) The objectives of tax compliance can be implemented effectively, 3) Electronic issuance of proof of withholding creates

transparency between employees and government agencies as employers that the tax withheld has entered the state treasury, 4) Submission of online tax returns and issuance of proof of withholding is also a form of accountability from government agencies that have implemented policy provisions responsibly, 5) The integration of data from employers and employees through *the prepopulated tax feature* (ready-to-eat tax data), namely tax withholding data that automatically appears on the opposite transaction, makes the tax administration process more efficient. In practice in the field, ideal conditions are often not easy to realize. Many factors can hinder policy implementation. The following is data related to the implementation of the Online SPT policy at KPP Pratama Sukabumi:

Table 1. Recapitulation of Tax Return Receipt

No	Data Name	Year					
		2018	2019	2020	2021	2022	2023
1	Number of Taxpayers (Normal)	48.15 0	49.39 8	51.99 9	60.09 9	65.27 7	73.815
	a. Legal Entity	7.092	7.508	8.375	11.07 5	12.80 1	15.647
	b. Government Agencies	569	985	1.852	4.552	6.278	9.124
	c. Private Persons (OP)	32.55 5	32.92 1	33.73 9	36.37 4	38.03 6	40.776
	d. OP - PNS	7.934	7.984	8.033	8.098	8.162	8.268
2	Tax Return for Unification Period of Government Agencies	-	-	-	31	141	125
3	Annual Income Tax Return OP	64.11 0	100.9 27	110.7 30	117.9 43	65.27 1	-
	a. Employee	38.83 4	72.17 8	65.26 7	77.86 4	50.20 1	-
	b. Non-Employee	16.00 8	21.43 6	38.08 2	30.66 2	3.135	-
	c. OP - PNS	9.268	7.313	7.381	9.417	11.93 5	-

Source: KPP Pratama Sukabumi, data as of October 30, 2023

Based on Table 1 above, it can be seen that the number of taxpayers from 2018 – 2023 increases every year, from Corporate Taxpayers, Government Agencies, Private Individuals, and OP Civil Servants. The annual income tax return for individuals (employees, non-employees, OP-PNS) from 2018-2021 has increased, but in 2022 it has decreased very significantly. When compared to 2021, the decrease was 52,672 or 44.66%.

Research on the analysis of the implementation of online tax return policies at the Tax Service Office has been carried out by many previous researchers, where the results are different (*research gap*). Research from (Agniveda, 2019; Daeng, 2021; Suryawijaya, 2021) stated that online tax reporting has a significant influence on the compliance of civil servant OP taxpayers, where tax return reporting exceeds predetermined targets. However, research conducted by (Ihsan & Azwar, 2018) titled "Analysis of factors that affect the success of the implementation of the tax e-filing system" explains that not all factors for the success of the implementation of the tax e-filing system have an influence, and some have no effect. From the description above and the differences between researchers, it can be determined that the purpose of this study is to analyze the implementation of the online SPT policy at KPP Pratama Sukabumi.

LITERATURE REVIEW

Public Policy

Public policy has a very broad meaning. According to (Wahab, 2020) public policy to a beautiful palace with a very large yard, with many rooms accessible to everyone. (Khaidir, 2017) argues that to understand public policy must be approached with a multi-disciplinary approach such as law, sociology, state administration, political science, statistics, economics, and even natural sciences. The breadth of public policy perspectives that can be viewed from several disciplines cannot be separated from public policy as a social science so definitions can be drawn from the original scientific perspective that makes various definitions of public policy. Public policy is a series of interconnected decisions, taken by one or a group of political actors (Graham, 2023). These decisions are related to goals and ways to achieve goals in a given situation. The decisions taken are still within the limits of the authority and power of these political actors. In other words, public policy contains the strategic decisions of political decision-makers to achieve certain goals in selected ways, without exceeding their authority (Maulana et al, 2019).

Policy Implementation

Implementation can simply be interpreted as implementation or application. According to the Big Indonesian Dictionary (KBBI), implementation is the implementation or implementation of something that has been agreed upon and planned that has been carefully and in detail. Regarding policies, implementation can simply be interpreted as an effort to realize a policy into tangible results, obtain the expected benefits, and overcome problems (Nurdin, 2019). In practice, implementation is a process of implementing ideas, concepts, policies, or innovations in practical action to have an impact in the form of changing conditions for the better (Saleh, 2023).

Policy implementation is an integral part of the policy process, if it is associated with management, implementation can be said to be *actuating* or concrete actions from a plan that has been formulated and made decisions. The view (Pramono, 2020) concludes that the implementation or implementation of a policy begins only if the decision to set policy goals and targets has been achieved, meaning that the implementation of the policy can only take

place after there is clarity about the expected results or impacts of the policy. Furthermore, this implementation process will involve various relevant parties and actors through a series of activities to achieve the expected final results by the goals and targets previously set in the policy decision. Van Meter and Van Horn define the implementation process as actions taken by individuals, government, private officials or groups directed at achieving the goals outlined in policy decisions. Policy implementation is a decisive stage. Policy implementation contributes around 60% to the overall public policy process, while policy formulation and evaluation are only around 20% each (Maulana et al, 2019). It is based on how well the policy is formulated by decision-makers, if it is not implemented or implemented properly, then the policy becomes just a pile of documents that have no impact.

SPT Online

SPT Online is one of the *e-Services* services at the Directorate General of Taxes of the Ministry of Finance of the Republic of Indonesia which functions to serve the public in reporting taxes. Before discussing these facilities, it is first discussed about the definition of tax, taxpayers, tax returns, e-filing, and e-support Unification of Government Agencies. Rochmat Sumitro in Brotodihardjo defines tax as people's contributions to the state treasury based on law (which can be enforced) with no reciprocal services (counter-performance) that can be demonstrated, and which are used to pay public expenses. Then S.I. Djajadiningrat defined tax as an obligation to hand over part of personal wealth to the state treasury based on a situation, events, and actions that make it in a certain position but not a form of punishment, according to regulations set by the government can be imposed without any reciprocal services from the state directly used to maintain the public interest in the state (Halim & Dara, 2023).

Based on Article 1 of Law of the Republic of Indonesia Number 6 of 1983 concerning General Provisions and Procedures for Taxation as amended several times most recently by Law of the Republic of Indonesia Number 7 of 2021, it explains that Tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the Law, with no direct compensation and used for state purposes for the greatest prosperity people. Taxpayers are individuals or entities, including taxpayers, tax cutters, and tax collectors, who have tax rights and obligations by the provisions of tax laws and regulations. Notification Letter is a letter used by Taxpayers to report the calculation and/or payment of taxes, tax objects and/or non-tax objects, and/or assets and obligations by the provisions of tax laws and regulations. Period Notice is a Notice for a Tax Period. An Annual Return is a Tax Return for a Tax Year or Part of a Tax Year.

Technical rules related to Notification Letters (SPT) are generally regulated through the Regulation of the Director General of Taxes Number PER-02 / PJ / 2019 concerning Procedures for Submitting, Receiving, and Processing Notification Letters, several definitions such as e-Filing is a way of submitting tax returns through certain channels determined by the Director General of Taxes. Meanwhile, SPT e-filing is a tax return in the form of an electronic document submitted by Taxpayers through e-filing.

Table 2. Types of Online Tax Returns

No	Types of tax returns	Subject	Media Online
1	Corporate Income Tax Annual Tax Return	Legal Entity	e-Form
2	Personal Income Tax Annual Tax Return	OP	e-Form e-Filing
3	SPT Table PPN	Legal - OP	e-Faktur
4	Sapt Masap Pisal 21	Legal - OP	e-Filing
5	Tax Return for Unification Period	Legal - OP	e-Bupot
6	Tax Return for Unification Period of Government Agencies	Government Agencies	e-Bupot Government Agencies

Source: Processed from Tax Regulations

METHOD

Research Methods

The method used in this study is the qualitative research method. Qualitative research methods can explain in depth what is behind phenomena that occur in the social, economic, cultural, or political environment (Sugiyono, 2019). The goal is that they can obtain a complete and comprehensive meaning and picture related to various public administration issues, especially those directly related to public services. Qualitative methods greatly help public administration researchers to understand unique and complex social phenomena from the side of the participants themselves (Moleong, 2017).

Object of Research

The object of this research is the analysis of the implementation of the Online SPT policy at KPP Pratama Sukabumi by focusing on implementation case studies on Taxpayers, Government Agencies, and Private Persons of Civil Servants of the Local Government of Sukabumi City. The object analyzed is the implementation of SPT reporting submitted electronically (Online), namely Period Tax Returns carried out by Taxpayers of Local Government Agencies or called the Regional Apparatus Work Unit of Sukabumi City and Annual Personal Income Tax Returns carried out by Individual Taxpayers of Civil Servants within the Local Government of Sukabumi City. Objects are analyzed using policy implementation theory based on data and information obtained through observation and interview activities.

Data Collection Techniques

As an important step in the research process, data collection is aimed at obtaining quality data as raw material in achieving research objectives. To obtain primary data and secondary data, data collection techniques need to be applied, including observation, interviews, documentation, and triangulation (Sugiyono, 2019). In this study, researchers conducted participatory observations by participating in several activities carried out by Sukabumi City Local Government Agencies, such as participation in tax socialization

activities from KPP Pratama Sukabumi and observing data processing activities in the issuance of e-Bupot Unification of Government Agencies. Researchers also participated in the process of making Annual Income Tax Returns for Personal Income Tax for Civil Servants of the Regional Government of Sukabumi City starting from data processing, data validation, and presenting in the application making proof of tax withholding. Researchers obtained documents related to the implementation of the Online SPT policy to KPP Pratama Sukabumi such as documentation of the implementation of tax socialization, coordination activities, and data on the submission of SPT for the Unification Period of Government Agencies. Researchers also obtained documentation from the Regional Government Agency of Sukabumi City regarding the submission of Unification Tax Returns and the submission of Annual Income Tax Returns for Civil Servants. The informants in this study were as many as 11 people (Head of KPP Pratama Sukabumi, Head of the service section, Head of the supervision section, Head of BPKPD, Head of the treasury, Head of service, Treasurer of expenditure, civil servants, and implementing staff).

Data Analysis

This research uses the Sugiyono (2023) model data analysis technique, the advantage of this model is that it is adaptive to the type and purpose of qualitative research so that it is by the research objectives by one of the objectives of qualitative research, namely to find potential and problems related to the Implementation of Online SPT Policy. Sugiyono's model also explains constructively between the theory used and the problem formulation built, starting from data collection, raw data description, data reduction, data categorization, and construction of categorization relationships.

Research Location

The location or place where this research was carried out was KPP Pratama Sukabumi a vertical unit of the Directorate General of Taxes of the Ministry of Finance of the Republic of Indonesia as the stakeholder of the SPT Online policy. The research continued to Government Agencies and Civil Servants within the Local Government of Sukabumi City. Government agencies consist of 31 SKPD, all of which are located in the Sukabumi City area. The researcher focuses on one of the SKPDs that has a function task related to the implementation of the Online SPT policy, namely the Regional Finance and Revenue Management Agency (BPKPD) of Sukabumi City. One of the functions of BPKPD is to perform treasury functions, namely executors, transfer payments to providers of goods and services, and withholding and depositing taxes, one of which is Article 21 income tax on income received by civil servants. Research was also carried out in several SKPD which have large and complex transactions and also have a large number of employees, namely the Health Office and the Education and Culture Office.

RESULTS AND DISCUSSION

Characteristics of informants

In this study, the number of informants was 12 people with characteristics consisting of position, education, age, tenure, and institution of origin. It can be seen in the table below:

Table 3. Characteristics of informants

No	Information	Frequency	Percentage
1.	Department		
	Eselon III	1	8,33%
	Eselon IV	2	16,67%
	Production Treasurer	2	16,67%
	Functional Officers	4	33,33%
2.	Operator	3	25%
	Education		
	Diploma III	1	8,33%
3.	Strata 1	6	50%
	Strata 2	5	41,67%
4.	Age		
	30 – 40 Years	3	25%
	40 – 50 Years	8	66,67%
5.	50 – 60 Years	1	8,33%
	Time In the Department		
5.	< 5 Years	2	16,67%
	> 5 Years	10	83,33%
	Origin Agency		
	KPP Pratama Sukabumi	3	25%
5.	BPKPD	2	16,67%
	Health Office	3	25%
	Education and Culture Office	4	33,33%
Total		12	100%

Application of Online Tax Return Policy

SPT Online is applied based on the Regulation of the Director General of Taxes Number PER-02 / PJ / 2019 concerning Procedures for Submitting, Receiving, and Processing Notification Letters. In this regulation, submitting tax returns online is one method of submitting tax returns through certain channels determined by the Director General of Taxes. Submission of tax returns using electronic media hereinafter referred to as e-filing, namely the submission of tax returns in the form of electronic documents using certain online channels by applicable regulations.

In practice, each type of tax has a different form of tax return. As well as tax returns for Government Agencies, it has its design as a specificity of Corporate Taxpayers who have a role in carrying out tax withholding and/or collection. This policy is a new tax return policy

effective from the September 2021 Tax Period by the Regulation of the Director General of Taxes Number PER-17/PJ/2021 concerning Forms and Procedures for Making Tax Withholding and/or Collection Evidence, as well as the Form, Content, Procedures for Filling, and Submitting Period Notices for Government Agencies.

As stated by the Head of Service Section of KPP Pratama Sukabumi, Mr. Tatang Sujadi, S.E., M.M. said *"This is a new policy, I think there are still many treasurers who need to adapt to this regulation. This is part of a series of policies to revamp the NPWP of the Treasurer WP into a Government Agency WP. At that time the NPWP was deleted, replaced by a new NPWP, in 2019"*. And added by the statement of Mr. Ceffy Nugraha, A.Md. as the Tax Extension Function, namely *"Unification SPT is a tax return that combines several tax returns that were originally processed with different devices and reported separately then into one tool both processing and reporting methods. The Government Agency only performs the function of pot-put (withholding and collecting taxes), originally VAT and Income Tax were reported separately, where the income tax was Article 21, Article 22, Article 23, and Final Income Tax. VAT is also actually specific to the treasurer, the name is PPN-PUT (collector), and all of that is used as one tax return"*. As for the unification tax return feature of Government Agencies, it can be seen in the picture below:

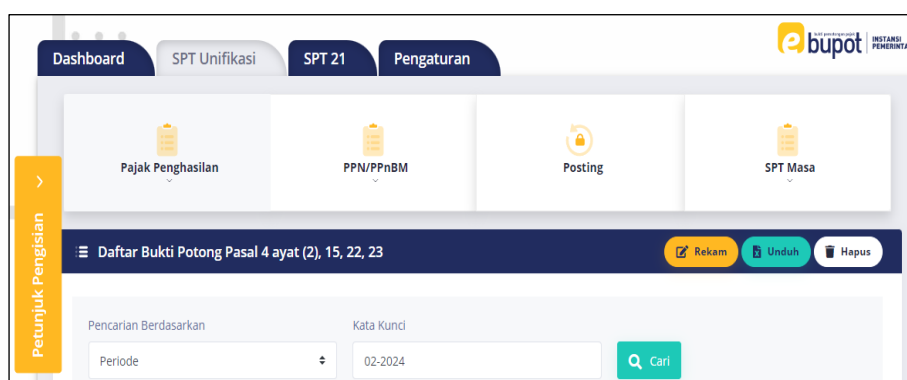


Figure 1. Features of Unification Tax Returns for Government Agencies

Size and Purpose of the Policy

The standard or measure of implementation of online tax return implementation is that the tax return has been submitted by applicable regulations. Article 2 paragraph (1) of the Regulation of the Director General of Taxes Number PER-02 / PJ / 2019 states "Every Taxpayer must fill out a tax return correctly, completely, and, in Indonesian using Latin letters, Arabic numerals, Rupiah currency units, and sign and submit it to the KPP, or other places determined by the Director General of Taxes".

Filling out tax returns correctly, completely and is part of the material obligation, while the method of submission is part of the formal provisions. Mr. Danu Umbara, S.S.T. as the Head of the Supervision Section underlined the size of the submission of Online Tax Returns, namely *"In the case of submitting Online Tax Returns, simply if the taxpayer has received a receipt, the obligation to submit the tax return has been fulfilled. As for what the content is, that's another matter. The Self Assessment System guarantees that what the*

taxpayer submits is correct until the fiscus has other evidence." It was further explained that in the submission of tax returns, there are provisions for the deadline for submission. This is also included in the category of formal compliance which if violated there is a tax administration sanction in the form of STP. The VAT Period Tax Return is submitted at the end of the following month and the Income Tax Period Tax Return on the 20th of the following month. Meanwhile, the Annual Personal Income Tax Return is submitted no later than the end of the third month of the next tax year or in the fiscal year is March 31.

Regarding the Unification SPT policy for Government Agencies and the Annual Income Tax Return for Civil Servants, the Head of the Service Section said that the system will be automatically locked by the identity of the taxpayer. Every taxpayer has a Business Field Group (KLU) with which the device used must match his identity. Government agency taxpayers in the djponline account will automatically see the e-Bupot Unification of Government Agency application device feature, as well as individual civil servants, will be automatically directed to report SPT Online if they try to report manually, the system does not refuse to issue receipts. The SPT Online policy cannot be separated from the general objectives of SPBE, based on the vision and mission of SPBE Presidential Regulation number 95 of 2018 the objectives of SPBE are:

1. Realizing clean, effective, efficient, transparent, and accountable governance,
2. Realizing quality and reliable public services, and
3. Realizing an integrated electronic-based government system.

SPBE is a national policy that is applied to almost all aspects of public services. Mr. M. Iqbal Inayatullah, S.S.I., Apt., MAP. as the Head of Treasury of BKPD Sukabumi City gave a response regarding the Online SPT policy, namely "*As public servants, we understand and support the implementation of online tax policies, both at the level of regional apparatus and civil servants. Especially in management that has something to do with money, this electronic system has a very positive impact.*"

For financial managers in the Sukabumi City Regional Apparatus, online tax reporting is very helpful in the internal supervision system of tax withholding. This automatically supports clean, effective, efficient, transparent, and accountable government performance for both local governments and KPP. Mr. M. Iqbal Inayatullah, S.S.I., Apt., MAP. added that "*With this Online Tax Return, one side can help supervise the treasurer, I believe that with the obligation to report tax returns, of course, calculating and depositing must also be correct because the one who monitors is the tax party*". Mr. Ruri Lukman Sidik, S.E., Finance Staff at the Education and Culture Office of Sukabumi City agreed to improve the quality of electronic-based tax services, his statement was "*In the past, when the SPT reporting season was quite troublesome, to report SPT, you had to come and queue at the KPP. Provide forms and fill in manually, wasteful of paper as well. With e-Filing as long as you don't forget the e-Fin and password login djponline, reporting SPT can be completed at their respective desks*". Mrs. Nira Afriathie, S.AP. also had more or less the same experience when she served as BPP Puskesmas Selabatu, namely "*To report SPT the Puskesmas Treasurer must report several types of tax returns, at that time using an e-SPT print the parent tax return, attach proof of tax deposit and bring the CSV file to the KPP counter.*"

Currently with the new policy, as part of the UPTD under the Health Office only inputs all tax withholding transaction data, all types of taxes into the Unification SPT of Government Agencies, for reports to be handled centrally by the Health Office Treasurer".

Taxpayers of Government Agencies and Individual Taxpayers of Civil Servants generally agree that this Online SPT policy has improved the quality of public services that are more effective, efficient, and trustworthy. However, for SPT Online to support an integrated electronic-based government system, informants do not understand well. Related to this, Mr. Ceffy Nugraha, A.Md. explained *"The combination or integration of data in the Online SPT System is called Prepopulated Tax Return or Ready-to-Eat SPT. In the context of the civil servant tax return report in the local government, data integration is realized when all SKPD issue electronic tax withholding proof (e-Bupot), the deduction proof data will automatically be entered into the civil servants' djponline account"*.

Policy Resources

A policy can be well implemented if it is supported by adequate resources. Policy resources for the implementation of SPT Online implemented by Government Agencies and Civil Servants are the availability of human resources and resources in the form of devices or equipment. The implementation of the Online SPT of Government Agencies is an integral part of the task of the financial management function or the implementation of the APBD. Tax reporting is the next step in the process of paying bills, withholding, and depositing taxes. In each SKPD, there are financial management officials, including the Head of the Finance Subdivision, Expenditure Treasurer, Assistant Expenditure Treasurer, and others.

Head of Treasury BPKPD Sukabumi City, Mr. M. Iqbal Inayatullah, S.S.I., Apt., MAP. gave a view regarding HR in using electronic means, namely *"Actually, it is not a matter of age, the main factor in the use of information technology is its desire and interest. If you want to continue to learn and follow the development, everyone will be able to. The use of devices is growing day by day, the use of various applications in work is increasingly massive, employees who can adapt will certainly exist"*. BPKPD as the parent of the implementation of the APBD pays attention to financial managers who have good credibility and capabilities, one of the considerations is that the implementation of the APBD also uses electronic devices so that in general human resources who implement SPT Online at government agencies have sufficient capabilities. This is a statement from a civil servant within the Education and Culture Office, Mrs. R. Niske Dewintania, S.Pd., M.Si. gave appreciation for the performance of TU staff at SMP 4, namely *"For the problem of reporting tax returns, teachers and other education personnel have received good service from TU. They can help provide the needs needed by civil servants to report tax returns"*. Likewise, a statement from Mrs. Dwi Asri Oktaviantami Maulida, S.E. as the Treasurer of Health Office Expenditure said *"We are grateful to have a compact teamwork, every job such as employee income recap, providing proof of tax withholding from each Puskesmas is not difficult to send data. For the current hospital, there are even officers who specialize in taxation."*

In submitting online tax returns, no special device is needed to be able to submit it, as long as it can be connected to the internet both mobile phones and computers can be used to

access **djponline**. Each SKPD is now equipped with Wifi or internet network facilities. Likewise, civil servants, almost all have used *Smartphone devices*. However, the civil servant of the Health Office Mrs. Nira Afriathie, S.AP gave an experience, namely *"There are no problems with the device to access djponline, what often happens is when accessing an error occurs or the device is declared not connected, after consultation with the KPP it turns out that there are certain providers that are not compatible with the djponline network. The solution is we replace it with another device or network provider"*. In general, policy human resources in the form of officers and networks are available, but not every SKPD has the same level.

Characteristics and Characteristics of the Implementing Organizational Body

The implementation of the Online SPT policy for Government Agencies and Civil Servants of the Regional Government of Sukabumi City involves 2 (two) organizational bodies, namely KPP Pratama Sukabumi and the Regional Government of Sukabumi City. Local governments are then formed from several regional apparatuses as Government Agency Taxpayers. KPP Pratama Sukabumi is a vertical unit of the Directorate General of Taxes of the Ministry of Finance of the Republic of Indonesia. The characteristics of the vertical unit are limited to policy implementation, Mr. Tatang Sujadi, S.E., M.M. explained, namely *"We only carry out what is the policy from the head office. Regarding SPT Online, we must carry out the functions of service, counseling, and supervision. All actions taken are based on SOPs, instructions, or orders from the center. For example, for the IP Unification Tax Return, the guidance from the center is level II counseling, meaning that the provision of counseling is not accompanied by direct demands for behavior change"*.

As the frontline of APBD implementation, BPKPD is central to the implementation of regional financial management policies. SKPD has an interest in disbursing the budget so that BPKPD policy steps are always followed by all SKPDs. Such centralization characteristics can be the key to the successful implementation of SPT Online. Mrs. Thia Sulistiawati, S.E., M.Si. said *"As a large organizational unit with over 1,000 employees, we found it impossible to manually recap employee earnings. Currently, BPKPD helps provide softcopies of salary payment lists for all civil servants because they have the data. BPKPD also has a policy in disbursing funds requiring to complete tax affairs first. We can't help but SKPD follows suit"*.

The role of leadership also has an important role, based on a search on the social media accounts of KPP Pratama Sukabumi, there is a community service video in the form of an invitation to report SPT submitted by the Mayor of Sukabumi.



Figure 2. Sukabumi Mayor Invitation Video

Sumber: KPP Pratama Sukabumi

In the video, the Mayor of Sukabumi, Mr. H. Achmad Fahmi, S.Ag., M.M.Pd. said that he had submitted a tax return report using e-Filing. The testimony submitted that reporting the e-filing SPT promptly was easily, conveyed how the procedure then ended with an invitation to the residents of Sukabumi City to jointly submit the Annual SPT report promptly.

Executive Attitude

The implementers of the Online SPT Policy at Sukabumi City Local Government Agencies are SKPD Treasurers and Civil Servants. The Education and Culture Office and the Health Office are the representatives of SKPD with the largest number of employees, in carrying out the Unification SPT for Government Agencies, the Treasurer of the Education and Culture Office, Mrs. Thia Sulistiawati, S.E., M.Si. said "*Frankly for tax issues, this is a new task for me, the first year of serving as Expenditure Treasurer must do tax tasks, there is still a lot to learn. It's a new challenge, however, I have to take this task well. Currently, there is still a lot of assistance from old staff and a lot of consultation with KPP*". Treasurer of the Health Office, Dwi Asri Oktaviantami Maulida, S.E. added "*This is my third year as Treasurer of Expenditure, with all the problems and complexities in tax cuts making me learn a lot of lessons. To make an online tax return report there are still many shortcomings, but it is always a better process*". BPKPD Treasury Staff, Mr. Chairul Fikri, S.E. shared his experience in facilitating treasurers to report SPT e-Bupot Unification of Government Agencies, such as "*The level of understanding of treasurers does vary, usually those who often ask and consult here are senior treasurers or treasurers who have a large budget and number of employees. There is a busy factor that makes the treasurer divide the priorities of work*".

Not much different from the treasurers, civil servants also consider reporting e-filing SPT as part of the demands of work, more precisely orders from the leadership. Mrs. R.Niske Dewintania, S.Pd., M.Si. teacher of SMP 4 Sukabumi City Education Office said "*Here*

every year the principal through TU staff emphasizes for all employees to submit Annual Tax Returns through e-Filing media. For those who have not been reminded and employees who have difficulty facilitated by TU staff to assist in how to fill it out". The teacher of SD Cipanengah CBM, Mr. Hendi Hermawan, S.Pd., M.Pd. said that "sometimes if not reminded by the operator forget to submit the Annual Tax Return. Co-workers also usually remind or invite you to report SPT Bersama".

Regarding the attitude of civil servants in carrying out the Annual SPT, the Finance Staff of the Education and Culture Office, Ruri Lukman Sidik, S.E. shared his experience in facilitating civil servants to report SPT, namely "there are various responses from civil servants in fulfilling SPT reports, usually officials have a higher concern, actively ask questions and if there are difficulties ask for help. Conversely, some civil servants feel bothered, that their taxes have been deducted, and they no longer need to report. However, they end up reporting the tax return as well, because usually the leader will ask". For some civil servants, reporting tax returns through e-filing is a troublesome job; such as having to have an email, remembering passwords, storing e-fin codes, and having to fill in which fields sometimes do not understand how to fill it in. Conversely, for some civil servants, filling out tax returns through e-filing is an easy and interesting job, filling can be done by *copy-paste*, and following the instructions if you forget to open the video tutorial.

Inter-Organization Communication and Implementation Activities

There are 2 (two) organizations involved in the implementation of the Online SPT policy in Government Agencies and Local Government Civil Servants of Sukabumi City, namely KPP Pratama Sukabumi and Sukabumi City Government in which there are regional devices. Communication that is built is coordination and consultation, while the activities carried out are socialization and cooperation in organizing activities such as picking up the ball for receiving the Annual SPT. Coordination is carried out by organizational leaders to build mutual understanding related to policy objectives. Every year, the Head of KPP Pratama Sukabumi usually coordinates with the Regional Government of Sukabumi City. Various matters were discussed, especially related to new policies related to the implementation of the regional budget and also new policies related to taxation. As shown in the picture below:



Figure 3. Inter-Organization Coordination

Sumber: KPP Pratama Sukabumi

Picture 3 above explains the Head of KPP Pratama Sukabumi, Mr. Ibrahim, Ak., M.Si. accompanied by the Head of Supervision Section VI, Mr. Danu Umbara, S.S.T. in 2023 coordinating with Mr. Drs. Dida Sembada, M.M. Regional Secretary of Sukabumi City regarding the policy of matching NIK into NPWP, Reconciliation of central tax deposits on APBD expenses, appeal for Annual SPT reports to civil servants and making public service videos related to Annual SPT reports.

In addition to communication between organizations, the Regional Government of Sukabumi City also organizes internal coordination by gathering SKPD financial managers, namely the Head of the Finance Subdivision, the Expenditure Treasurer, and the implementing operator.



Figure 4. Internal Coordination of SKPD

Source: BPKPD Kota Sukabumi

Head of Treasury of BPKPD Mr. M. Iqbal Inayatullah, S.S.I., Apt., MAP. provides direction to the Head of Finance and Treasurer of BPKPD Expenditure regarding the implementation of tax policies, including deposit and reconciliation policies for central tax deposits and Online SPT reporting by SKPD and civil servants. In addition to participating in socialization and technical guidance from KPP Pratama Sukabumi, the SKPD Treasurer through an initiative from BPKPD held a joint filling of the e-Bupot SPT Unification of Government Agencies. This activity aims to provide equitable understanding and ability for all SKPDs. The Executive Staff for Treasury of BPKPD Sukabumi City, Mr. Chairul Fikri, S.E. explained *"During the implementation of technical guidance, there were some treasurers who were late in following the steps guided by extension workers. Because there were too many participants they were not focused, and as a result, there were some who asked for re-training. For this reason, BPKPD feels the need to re-collect SKPD which is still constrained"*. Good communication between organizations and internal organizations is the key to achieving a goal. Mr. M. Iqbal Inayatullah, S.S.I., Apt., MAP. affirmed *"We all need each other, establishing good relations is the initial capital to build understanding. In addition to formal communication, sometimes informal communication, friendship, and family are also needed. With understanding, cooperation, and coordination will produce something positive"*.

Social, Economic, and Political Environment

Social, economic, and political within the scope of the implementation of SPT Online at Government Agencies and Local Government Civil Servants of Sukabumi City include a small environment around the implementation of tasks at work. The social environment is formed from the process of interaction between relationships between fellow workers or superior-subordinate relationships in the implementation of daily tasks. These relationships create social dynamics that affect the working atmosphere and effectiveness in achieving organizational goals. The social environment is also influenced by existing organizational culture and norms. It includes the values, customs, and traditions that shape the way of working and interacting among members of an organization.

Position level is one of the factors in the social level in the work environment. Mr. M. Iqbal Inayatullah, S.S.I., Apt., MAP. provide an overview of the social environment in connection with the implementation of the Online SPT policy for civil servants:

"Responding to a policy does not seem to be influenced by the high and low positions, each position has its authority and responsibility. Back to commitment. But indeed the higher the position will be more concerned about implementing the rules because there is a kind of demand to be an exemplary figure. For officials, they usually have the privilege of reporting SPT e-Filing assisted by staff". Mr. Ruri Lukman Sidik, S.E. also said *"that he helped a lot in making tax returns, preparing the necessary files for officials or other employees who have limitations in reporting e-Filing tax returns. In contrast to employees within the Health Office, they tend to report SPT e-filing individually. Officials at the Education Office or specialist doctors have become more professional in reporting tax returns, some even have personal consultants."* The economic environment is related to the economic status that is affected by the income received by civil servants. Elementary school teacher, Mr. Hendi Hermawan, S.Pd., M.Pd. said *"We are used to working selflessly, income level is not the only factor that makes obeying the rules. Taxes are important to educate the nation, report e-Filing if it is a must, of course, efforts are made to be implemented"*. BPP at the Selabatu Health Center, Mrs. Nira Afriathie, S.AP said *"There is no problem with the position or the amount of income, we often fill out the e-Filing SPT report together. But it depends on the person, and I think it also depends on the work environment."*

The practical political environment is certain to be non-existent because ethically government service providers are prohibited from being influenced by political attitudes in carrying out their office. However, politics in a broad sense as an effort to achieve goals is certainly carried out by each organization. KPP and local governments have interests that each other needs in various ways. Mr. Danu Umbara, S.S.T. expressed his view *"The local government has an interest in KPP in confirming reconciliation for the disbursement of Profit Sharing Fund (DBH). Conversely, KPP also has an interest in carrying out tax payments on the realization of APBD expenditures. There are many other interests, which if directed properly and supported one of them is the Online SPT policy"*. Mrs. R.Niske Dewintania., S.Pd., M.Si. Junior High School Teacher said *"Any policy, of course, we will also implement the tax reporting policy properly. Indeed, we are not very familiar with taxes,*

but if it is related to work and the implementation of duties as much as possible to avoid problems in the future".

All parties have interests and politically will safeguard their respective interests. In practice, it will present compromises and agreements, of course, what all parties hope is to achieve synergy so that all interests are fulfilled optimally.

Inhibiting and Supporting Factors

Research on the implementation of the SPT Online policy by Government Agencies, Regional Apparatus, and Local Government Civil Servants of Sukabumi City found factors that became obstacles and supporters in the implementation of this policy. Inhibiting factors are obstacles, obstacles, and complaints felt by parties related to the implementation of online policies. Meanwhile, supporting factors are conditions that simplify, expedite, and support the realization of effective policy implementation by the size and objectives of the policy. These factors are obtained based on analysis of information from informants and observations in the field.

a. Inhibiting Factors

In general the use of information technology devices, the main inhibiting factors arise from 2 (two) sides, namely users and tools. Users are users of human factors, while tools or devices are inhibiting factors that come from information technology devices in the form of both hardware and software including interconnection networks. The HR factor is everyone involved in the implementation of the policy. Of the several obstacles derived from HR factors, here are HR factors grouped based on the theoretical dimensions of Donald S. Van Meter and Carl E. Van Horn: The Expenditure Treasurer has never attended training; The new Expenditure Treasurer lacks experience; Socialization and Technical Guidance activities are difficult to understand; Lack of commitment from some civil servants; The replacement of officials hinders the communication process. Device factors are obstacles derived from the use of the e-Bupot SPT Unification of Government Agencies application and e-Filing and the connectivity network used. Here are the inhibiting factors that come from the device: The site djponline.pajak.go.id inaccessible; the Internet connection is blocked; The data used is invalid; The data that must be processed is a lot.

b. Supporting Factors

In addition to inhibiting factors, in the field, there are also facts about supporting factors that facilitate or accelerate the realization of online policy implementation. This supporting factor arises due to the creation of positive conditions in the organizational environment that generally increase productivity and specifically support the implementation of Online Tax Returns. These factors include: Capable human resources are available; Compact teamwork; Good communication networks available; Officials are highly committed; and Utilization of online social media.

Effort and Innovation

The governmenting how the policy is implemented and then identifying inhibiting and supporting factors, researchers also analyze the efforts and innovations made by the Regional Government of Sukabumi City in overcoming obstacles and utilizing supporting factors through innovative ways. Innovative is in the form of creative ideas, breakthroughs, or practical ways of dealing with a job. This innovative effort is inseparable from inhibiting factors in the form of HR factors and device factors. In addition, it cannot be separated from supporting factors that are used properly to get maximum impact. SPT Online is an innovative policy model through the use of information technology media. This is part of SPBE's national policy so that only a few loopholes can be rejected, replaced, or abandoned. The best way to respond to policies like this is to adapt and implement these policies carefully and intelligently. The following are the efforts and innovations made by the SKPD Alat Daerah Kota Sukabumi that were successfully identified in the study:

a. Use apps to process data

Previously, treasurers issued proof of deduction manually by calculating the last salary multiplied by 14 months. The proof of A2 deduction provided to civil servants is only salary data. In line with the demands of employees and the obligation to report using e-Bupot, BPKPD made a breakthrough using the SISMINRA application to process salary, tukin, TPG, and Jaspel data. This device utilizes a softcopy of salary data from the payroll system combined with Performance allowance data so that it can issue A2 complete salary and tukin without going through the data input process. In addition to providing A2 deduction proof data, this application can provide import scheme data for filling out Article 21 IP Income Tax Unification e-Bupot. By filling through the import scheme, treasurers do not need to input data, regardless of the amount of data;

b. Online tax return reporting assistance

It is realized that the technical ability of the treasurer in operating online tax returns is very diverse, for this reason, BPKPD appointed one of the Treasury staff to be the PIC of the e-Bupot report. Assistance for the Online SPT report for Civil Servants is carried out through the Training of Trainer (TOT) to the SKPD Treasurer, Operators, TU Executors, and other officers to be able to assist employees in their respective work environments. BPKPD also provides information and communication services through WhatsApp groups specifically for tax issues in general including Online SPT reporting. This effort is made to increase the number of officers who understand and have technical capabilities related to taxes, calculations, deposits to reports.

c. Efforts made by the Leadership

The Head of BPKPD through the Head of Treasury realizes that as a party representing the Regional Government to liaise with vertical agencies, the Ministry of Finance takes the initiative to do various things to realize synergy between local governments and the central government. Many collaborations and efforts have been made, especially for the Online SPT for the Treasury to do the following: Making the fulfillment of e-Bupot as one of the requirements of GU; The leader urges SKPD to carry out tax obligations on

every occasion of the meeting; Establish cooperation with KPP in various matters such as central tax reconciliation on the burden of the regional budget.

Online SPT Policy Implementation

The implementation of the Online SPT Policy in this study is based on the theory of the conceptual framework model of the public policy implementation process initiated by Donald S. Van Meter and Carl E. Van Horn. This model has 6 (six) dimensions that must be met in a policy implementation process, namely:

1. Size and Purpose of the Policy

The measure of achievement of the implementation of the Online SPT policy by Government Agencies and Local Government Civil Servants of Sukabumi City can be seen from the realization of SPT receipts presented by KPP Pratama Sukabumi. As a new policy, the e-Bupot SPT Unification of Government Agencies implemented by the SKPD Alat Daerah Kota Sukabumi is still not optimal, there are still several SKPD that have not fully implemented this policy. However, when viewed from the development graph shows an increase. The Annual Income Tax Return for Civil Servants is also still not carried out optimally, there are still civil servants who are identified as having not carried out the Annual Income Tax Report in an orderly manner. In line with the implementation of e-Bupot Unification is automatically detected if there are civil servants who have problems with NPWP such as invalid NPWP, NPWP has not validated NIK into NPWP, or the existence of double NPWP which encourages some civil servants to re-regulate tax obligations starting again from the validity of NPWP ownership.

The contribution of submitting the Annual Income Tax Return for Civil Servants based on data from KPP Pratama Sukabumi shows an increase from 2021 to 2022, for 2023 based on interviews with related informants and it is predicted to increase for the better. The KPP will provide tighter supervision and SKPD is also committed to facilitating civil servants to the maximum. The purpose of the Online SPT policy can be seen from the general purpose and specific purpose. The general purpose is the application of SPBE, while the specific purpose is the purpose of the IP Unification SPT and the purpose of the PNS e-Filing SPT policy. The objectives of SPBE are as follows:

a. Realizing Clean, Effective, Efficient, Transparent, and Accountable Governance.

The informants said that the implementation of STP Online has had a positive effect on governance that is more orderly in administration, easier in the process, and cheaper in terms of cost and time. The process of submitting tax returns immediately gets an electronic receipt via email and has certainty that the data submitted has been entered into the tax information system. No worries about slipping files, late delivery, or errors from officers in data input.

b. Realizing Quality and Reliable Public Services

Taxpayers, both SKPD Treasurers and civil servants who have experienced manual tax returns, responded that with online services, the tax public service process has become better. Negative interactions such as the attitude of officers who are less friendly or hospitality that is less willing to be eliminated. The uncomfortable side of

implementing SPT Online is constrained by systems such as unstable networks, application errors, and other technical and non-technical obstacles such as forgetting passwords and forgetting how to fill in;

c. Realizing an Integrated Electronic-Based Government System

The integrated system in SPT Online is a *Prepopulated Tax Return*. This is still constrained to be applied because the integration of data still needs accurate data validity. Especially treasurers with large amounts of budgets and employees must verify the validity of data when inputted into the IP Unification SPT system. All data must be inputted without errors because the system will automatically synchronize and validate. The main data that needs to be considered are NPWP data and proof of deposit. Filling in the NPWP digits must be correct and the NPWP must have been matched to validate the NIK into NPWP. Proof of deposit must be by reporting, which must be validated including NTPN number, Tax Period, tax type, deposit type, and deposit amount. Only a small percentage of SKPD have succeeded in issuing proof of deduction 1721-A2 electronically integrated with the *Prepopulated Tax Return* system. Data integration will be formed if Government Agencies issue proof of deduction 1721-A2 using e-Bupot and report through the djponline server, the data formed on the djponline server will automatically enter the djponline account of each employee no longer need printing.

2. Policy Resources

The most important resource needed in the implementation of the SPT Online policy is HR. Electronic devices will become useless if they are not supported by human resources who have strong competence and commitment. Based on observations and information from various informants, the backbone of the Online SPT Implementation policy for Government Agencies and Civil Servants is financial managers. They work in teams starting from BPKPD as the General Treasurer of the Regional Cash to have a role as coordinator for all financial managers in SKPD. In SKPD there is the Head of the Finance Subdivision, Treasurer, and implementing staff who carry out the function of implementing the APBD.

The availability of human resources in each SKPD needs to be supported by high competence and commitment in carrying out taxation starting from calculation, deposit, and reporting which all of these processes use online tools through the djponline tax portal service. So far, it is considered that financial managers have carried out their duties well, while several SKPDs have experienced problems due to minimal experience. Another resource needed in the implementation of the SPT Online policy is the availability of hardware, software, and network devices. All informants stated that devices to implement the SPT Online policy are available such as laptops/notebooks for each SKPD to have inventory, as well as the internet network for each SKPD has a network connection. The Annual Tax Return e-filing of Private Persons or Civil Servants can also be operated through the Smartphone network of each PNS. In particular, there is no demand for the availability of budget or financial resources, this is because the implementation of

taxation is an integral part of the implementation of the APBD so Online SPT activities at SKPD are part of the implementation of financial management activities.

3. Characteristics and Characteristics of the Implementing Organizational Body

There are 2 (two) organizational bodies involved in the implementation of the Online SPT policy for Government Agencies and Civil Servants of the Daerah Government of Sukabumi City, namely KPP Pratama Sukabumi and Regional Governments in which there are Regional Devices. Based on the data collected, it is known that the organizational characteristics of KPP Pratama Sukabumi are vertical units of the Directorate General of Taxes of the Ministry of Finance of the Republic of Indonesia. As a vertical unit, it does not have limited authority and policy implementers. The duties of the functions carried out are limited to SOPs, technical instructions, and policy executors at the field level. The organizational characteristic of SKPD Local Government Agencies is centralization. The SPT Online policy is part of the implementation of the APBD which is technically centralized in the Regional Cash General Treasurer run by BPKPD. The chain of command for budget implementation in which the implementation of tax obligations is carried out is all under the control of the BPKPD.

4. Attitude of the Executors

Policy implementers at the spearhead level are SKPD Expenditure Treasurers and civil servants, those who directly implement the SPT Online policy. The informants said that to implement the policy, if it is part of the implementation of duties and orders from superiors, it will be carried out as well as possible. The attitude of accepting policies is generally not due to the level of commitment and understanding of policies but more likely to fear problems in carrying out duties and job professions. Policy implementers are also very dependent on the implementing organization, if they get strong support from the leadership and organizational functions that run well, it creates a conducive working atmosphere to support the productivity of workers. With a good commitment, the implementers of the SPT Online policy try hard to have good technical skills such as consulting with KPP, following technical guidance and tax socialization, listening to video tutorials, and reading literature instructions for using SPT Online.

5. Inter-Organization Communication and Implementation Activities

Communication carried out by the organization can be seen through coordination between the Regional Government and KPP Pratama Sukabumi. The communication built is a form of synergy of cooperation between the central government and local governments on policies that technically must be implemented together. The implementation of SPT Online is part of a policy that can only be implemented through cooperation between organizations. The implementation of tax socialization activities is a form of cooperation in the implementation of the Online SPT policy. Filing joint tax returns and technical guidance from tax extension workers is one of the activities that can only be carried out because of good communication. There is also communication between organizations within the local government. This communication was initiated by BPKPD to convey information related to policies in the implementation of the APBD. Communication links using electronic devices such as Whatsapp Group are the use of

media in accelerating information exchange. Civil servants who serve in UPTD or who have a fairly long span of control such as Puskesmas, elementary and junior high schools get information and communicate through the electronic network Whatsapp Group. Civil servant informants said that they were aware of the announcement of the appeal to report SPT through school operators and BPP Phc.

6. Social, Economic, and Political Environment

The Social, Economic, and Political Environment in the Online SPT policy implementation policy includes the work environment and the environment of carrying out daily tasks. Social level in the organization is a level in position, social status that has a position indirectly higher than that which does not have a lower position or position. Likewise, economic status is proportional to the level of income received by employees and this is also in line with their level of position. Higher positions have higher social status and economic ability levels. The informants conveyed that both those with structural and functional positions understood that the position factor was not directly a factor in the high and low commitment to carrying out the Online SPT report. However, officials in higher positions such as echelon II and echelon III officials have the privilege of asking their staff for help. On the other hand, millennials have advantages in understanding information technology faster and more capable. The political environment in the internal work of government agencies is certainly not practical politics. It is against ethics if policy implementers are influenced by political choice sentiments. However, in the work environment, there is also politics in a broad sense, namely the existence of efforts to defend or fight for interests. The informant said that the implementation of SPT Online is inseparable from the interests of each organization for these interests to be achieved. By the interests of the organization, KPP has an interest in obtaining state revenue from withholding and/or collecting taxes on the implementation of the APBD. Local governments have an interest in obtaining DBH, one of the conditions of which is the reconciliation of central tax deposits for the implementation of expenditures derived from the regional budget. In addition, there are other interests such as socialization, public service propaganda, and data exchange.

CONCLUSION

Based on the description of the results of the research and discussion, 1) the implementation of the SPT Online policy explains the analysis of the implementation of the SPT Online policy implemented by Government Agencies and Civil Servants of the Local Government of Sukabumi City by the variable dimensions of Donald Van Meter & Carl Van Horn, in general, has been implemented. The size and objectives have been understood by policy executors, policy resources have been available, KPP has the character of vertical units and SKPD has a centralized character, organizational communication and implementation of activities have been carried out, and the characteristics of the implementers tend to be neutral, social, economic and political conditions tend not to directly influence. The general purpose of the policy in the form of improving services has been felt better. For special purposes, Government Agencies have issued proof of deduction 1721-A2

to all employees. However, the policy objective in the form of data integration in the concept of prepopulated tax returns has not been fully implemented because there are obstacles in the form of NPWP and proof of deposit that are not yet valid. There are a small number of Treasurers of Government Agencies and Civil Servants who have not reported SPT Online due to technical and non-technical problems. 2) Inhibiting and Supporting Factors, namely there are 2 (two) inhibitory factors that can be identified, namely *user factors* and *tools*. *User factors* (HR) include the Expenditure Treasurer never attending training; The Expenditure Treasurer lacking experience; Socialization and Technical Guidance being difficult to understand; Lack of commitment from some civil servants; and The replacement of officials hindering the communication process. The tool factors include: The djponline site cannot be accessed; the Internet connection is blocked; The data used is invalid and the data that must be processed is a lot. Supporting factors identified that can support the effective implementation of the Online SPT policy include: Capable human resources are available; Compact teamwork; Good communication networks available; Officials are highly committed; and Utilization of online socialization media. 3) Efforts and innovation to overcome the obstacles faced, SKPD Government Agencies try to make creative efforts by utilizing existing supporting factors, among others: Using applications to process SISMINRA data; Online SPT report assistance; Efforts made by the Leadership, among others, such as: Making the fulfillment of e-Bupot as one of the requirements of GU; The leader urges SKPD to carry out tax obligations on every occasion of the meeting; Establish cooperation with KPP in various matters such as central tax reconciliation on the burden of the regional budget. It is hoped that the results of this research can be used as a reference for KPP Pratama Sukabumi in making decisions. It is hoped that this research can be a reference for other researchers who conduct research related to the analysis of the implementation of online tax return policies. As well as suggestions for future research to add discussion related to the implementation of tax reporting policies through online tax returns, expand the object of research by involving many KPPs in West Java, and add quantitative research methods so that the results can be clearly illustrated.

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