

ANALYSIS OF INFORMATION SYSTEM MODERNIZATION IN IMPROVING INDIVIDUAL TAXPAYER COMPLIANCE

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ABSTRACT

The Directorate General of Taxes is carrying out new innovations in the field of taxation, namely by utilizing information technology, resulting in the launch of computer taxation systems such as modernization, e-filing to make it easier for taxpayers to report annual tax returns. This research aims to evaluate the impact of implementing modernization of the tax system, especially the e-filing feature, on increasing individual taxpayer compliance at KPP Pratama Sukomanunggal Surabaya. Using a descriptive qualitative approach, this research collects data through interviews, observation and documentation. The research results show that modernization of the tax system, especially e-filing facilities, has made a significant contribution to increasing taxpayer compliance in submitting Annual Tax Returns (SPT). Ease of access, time efficiency and accuracy of data produced by the e-filing system are the main factors driving increased compliance.

Keywords: *Information System Modernization, Taxpayer Compliance, E-Filing*

ABSTRAK

Direktorat Jenderal Pajak melakukan inovasi baru dalam bidang perpajakan yaitu dengan memanfaatkan teknologi informasi, sehingga diluncurkannya sistem perpajakan berbasis komputer seperti modernisasi, e-filing untuk memudahkan wajib pajak dalam melaporkan SPT tahunan. Penelitian ini bertujuan untuk mengevaluasi dampak penerapan modernisasi sistem perpajakan khususnya fitur e-filing terhadap peningkatan kepatuhan wajib pajak orang pribadi di KPP Pratama Sukomanunggal Surabaya. Dengan menggunakan pendekatan kualitatif deskriptif, penelitian ini mengumpulkan data melalui wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan bahwa modernisasi sistem perpajakan khususnya fasilitas e-

filing telah memberikan kontribusi yang cukup signifikan dalam meningkatkan kepatuhan wajib pajak dalam menyampaikan Surat Pemberitahuan (SPT) Tahunan. Kemudahan akses, efisiensi waktu dan keakuratan data yang dihasilkan oleh sistem e-filing menjadi faktor utama pendorong peningkatan kepatuhan.

Kata kunci: Modernisasi Sistem Informasi, Kepatuhan Wajib Pajak, *E-Filing*

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1. INTRODUCTION

Tax collection is the main source of state revenue to finance development and public services. However, the level of taxpayer compliance in Indonesia is still low, thus affecting the optimization of tax revenue. Therefore, it is necessary to analyze the application of modernization of tax information systems in improving individual taxpayer compliance. Modernization of the tax information system has been carried out by the Directorate General of Taxes (DGT) to improve taxpayer compliance. However, there are still many taxpayers who have not utilized this service due to lack of knowledge or difficulty in accessing the internet. Therefore, it is necessary to analyze the implementation of the modernization of the tax information system at KPP Pratama Sukomanunggal Surabaya.

This study aims to analyze the application of modernization of tax information systems in improving individual taxpayer compliance at KPP Pratama Sukomanunggal Surabaya. This study also aims to determine the obstacles faced by taxpayers in using tax information systems. By analyzing the implementation of modernization of tax information systems, it is hoped that a solution can be found to improve individual taxpayer compliance at KPP Pratama Sukomanunggal Surabaya. In addition, this research is also expected to contribute to the development of a more effective and efficient tax information system.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) is a more modern form of development of the Theory of Reasoned Behavior (TRA). TPB was developed as a conceptual framework to explain what factors are behind a person in deciding to behave. According to Ajzen (2005), TPB theory explains that the behavior displayed by individuals arises because of the intention to behave. The Theory of Planned Behavior (TPB) is considered more modern because it has several advantages. The TPB offers a more modern and comprehensive framework for examining the factors that influence individual taxpayers (WPOP) compliance in the context of modernization of tax information systems. By understanding internal and external factors, as well as WPOP's perceived behavioral control, research using the TPB can produce more

valuable findings and have implications for more effective strategies to improve tax compliance. By using the TPB, researchers can gain valuable insights into how the modernization of tax information systems can affect WPOP compliance and formulate more effective strategies to improve tax compliance in Indonesia.

2.2 Definition of Taxation

According to Soemitro in Mardiasmo (2011: 1) states that, taxes are contributions of the people to the state treasury based on laws (which can be imposed) by not getting reciprocal services (counter achievements) that can be shown and which are used to pay for public expenditures. According to Wulandari & Maqsudi (2019) Tax is one of the sources of state revenue that makes a major contribution to state development. Taxes act as the backbone of financing all government expenditures, including law enforcement, infrastructure development, and funding government operational activities. In Article 1 paragraph (1) of Law Number 28 of 2007 concerning the third amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures, namely "Taxes are mandatory contributions to the state owed by individuals, or entities that are compelling based on the law, by not getting a direct reward and are used for state purposes for the greatest prosperity of the people".

2.3 Tax Subject and Object

Tax subjects are individuals or entities that are required to pay taxes based on their abilities and conditions. The Income Tax Law (PPH) regulates the imposition of Income Tax on tax subjects with regard to the income received or earned in the tax year. The tax subject is taxed if it receives or earns income (<https://www.pajak.go.id>). In Law Number 36 of 2008 concerning amendments to Law Number 7 of 1983 concerning income tax, tax subjects consist of three types, namely individuals, entities, and inheritance. Tax subjects are also classified into domestic tax subjects and foreign tax subjects.

According to the Directorate General of Taxes, the tax object is income or also called every additional economic capacity received or obtained by the taxpayer, both originating from Indonesia and from outside Indonesia, which can be consumed or increase the assets of the taxpayer concerned, by name and in any form, including:

1. Income due to employment/service, salaries, wages, allowances, honorarium, commissions, bonuses, gratuities, pensions and other benefits except as otherwise provided in the Act.
2. Raffle prizes, prizes from work or activities and award prizes.
3. Operating profit.
4. Gain on sale or gain on transfer of assets.
5. Gains due to the transfer of assets to companies, partnerships, and other entities in lieu of shares or equity participation.
6. Profits obtained due to the transfer of assets to shareholders, allies, or members obtained by companies, partnerships, and other entities.
7. Interest includes premiums, discounts, and fees due to guarantees of debt repayment.
8. Dividends, including those given by insurance companies to policyholders, and the distribution of SHU (Residual Results of Operations) of cooperatives.
9. Royalties or fees for the use of rights.
10. Rent and other income related to the use of property.

2.4 Tax Function

According to Rahman, (2023) tax function is the main use and main benefit of taxes as a tool to determine economic politics, taxes have main uses and benefits in improving public welfare. According to Resmi (20123: 3) there are two tax functions, namely as follows: budgetir function (State Finance Source) and regularend function.

a. Budgetir Function

Taxes have a budgetary function, meaning that taxes are a source of government revenue to finance both routine and development expenditures. As a source of state finances, the government seeks to put as much money as possible into the State treasury. The effort is pursued by extensification and intensification of tax collection through the improvement of regulations various types of taxes such as taxes income (PPh), Taxes Value-added tax (VAT), sales tax on luxury goods (PPnBM), and land and building tax, among others.

b. Regularend Function

Taxes have a regularend function, meaning that taxes are a tool to regulate or implement government policies in the social and economic fields, and achieve certain goals outside the financial sector.

2.5 Tax Grouping

According to Isroah (2013: 10) Taxes can be categorized into two groups, namely:

By Category

- a. Direct tax, which is a tax that must be borne by the taxpayer himself and cannot be charged or delegated to others. Example: Income Tax
- b. Indirect taxes, which are taxes that can ultimately be charged or delegated to other people. Example: Value Added Tax.

By Nature

- a. Subjective tax, which is a tax that is based or based on its subject, in the sense of paying attention to the taxpayer's personal circumstances. Example: Income Tax
- b. Objective tax, which is a tax based on its object, without regard to the taxpayer's personal circumstances. Example: Value Added Tax and Sales Tax on Luxury Goods.

2.6 Taxpayer

The definition of taxpayer according to Law No. 16 of 2009 concerning General Provisions and Tax Procedures in article 1 paragraph 2 reads: "Taxpayers are individuals or entities, including paying taxes, withholding taxes, and collecting taxes, which have taxation rights and obligations in accordance with law regulations". Taxpayers are individuals or entities that are determined to carry out tax obligations, namely collecting or withholding certain taxes in accordance with the provisions of tax laws and regulations. There are others who state that taxpayers are tax subjects who meet the objective requirements, namely people who receive or obtain Taxable Income (PKP), namely income that exceeds Non-Taxable Income (PTKP) for domestic taxpayers with statutory provisions.

2.7 Tax System Modernization

Modernization of the tax administration system is the process of organizing and serving tax obligations and rights based on functions and not types of taxes, with the separation of functions between the functions of service, supervision, examination, objection, and guidance which are spread over the tax administration system. As well as in information technology,

electronic SPT (e-SPT) applications are applied for electronic SPT reporting and On-Line payment applications for tax payments. Measurement indicators for this independent variable (modernization of the tax administration system) include: organizational structure, implementation of services to PKP, organizational strategy with the development of information technology and organizational culture. The system development program in taxation, especially in the administrative field, is carried out by the agency concerned in order to maximize tax revenue in the country. The concept of tax administration modernization is based on the application of "excellent service", "incentive monitoring" and "good governance". Modernization of tax administration basically includes:

- a. Organizational restructuring
- b. Improving business processes through the utilization of information and communication technology
- c. Improved human resource management.

2.8 Tax Information System

There are several tax information systems described in Ersania & Merkusiwati's research (2018), namely as follows:

1. E-Registration is a system used as a means to register, change taxpayer data, and confirm and revoke the confirmation of taxable entrepreneurs linked to Djib directly or online.
2. E-Billing is a modification of the taxation system by utilizing a billing code that can electronically make tax payments.
3. E-Filing is a system designed by the DGT that is useful for facilitating the reporting of Annual Tax Returns (SPT) by taxpayers.

2.9 Tax Witness

According to Falhan (2022), tax sanctions are a preventive tool so that taxpayers do not violate tax norms. So it can be concluded that tax sanctions here are a consequence that must be suspended by the taxpayer. Taxpayers (WP) who commit tax violations. Based on the Decree of the Ministry of Finance No. KEP-95/PJ/2019, tax sanctions in Indonesia are divided into two types, namely administrative sanctions and criminal sanctions, include fines, interest, increases and criminal witnesses.

2.10 Objectives of Tax Modernization

According to the Directorate General of Taxes (2007: 14), the purpose of modernizing the tax administration system is to increase public trust and increase the productivity and integrity of tax officials for the realization of voluntary taxpayer compliance. Modernization of the tax administration system as a form of reform in providing services carried out by the tax office which will also affect whether or not taxpayers are compliant in carrying out their tax obligations. This is because taxpayers in reporting their taxes by going to the nearest tax offices. If the existing system has provided convenience to taxpayers, then taxpayers themselves will be more compliant in carrying out their tax obligations.

2.11 Conceptual Framework

The research conceptual framework is basically a framework of the relationship between the concepts to be observed or measured through the research to be carried out. The research conceptual framework is a relationship or link between one concept and another concept of the problem to be studied. The conceptual framework of this research is arranged in Figure 1 as

follows:

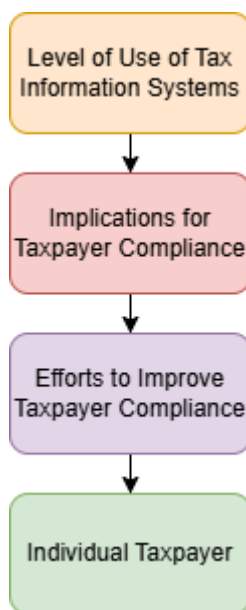


Figure 1. Conceptual Framework

3. RESEARCH DESIGN

Descriptive Qualitative is a research approach that uses data in the form of written or oral sentences, behavior, phenomena, events, knowledge or objects of study. According to Sugiono (2016: 9) explains the meaning of qualitative research as follows: qualitative research as a key instrument, sampling of data sources is carried out by purposive and snowball, combining techniques with triangulation (combined), data analysis is inductive/qualitative, and qualitative research results emphasize the meaning of generalization. The source of data in research is the subject from which data can be obtained. If the researcher uses a questionnaire or interview in collecting data, the data source is called the respondent (the person who responds or answers the researcher's questions, both written and oral questions). If using observation, the data source can be objects, movements, or processes of something.

4. RESULT AND DISCUSSION

4.1 Implementation of Modernization System

The application of electronic submission of SPT begins with e-spt, so the Directorate General of Taxes (DGT) provides an application for taxpayers to make SPT through the application, but for submission they still have to come to the KPP through TPT (Integrated Service Center), even though they have used electronic applications they still have to submit Physical SPT to KPP. For the Application of SPT Reporting before e-filing/e-SPT, namely manually using the SPT Form where taxpayers must fill out the SPT Form and The taxpayer must come to the Tax Office to submit the Form, but the taxpayer must queue in the order of reporting the SPT. The Directorate General of Taxes (DGT) itself implements e-SPT, e-filing, and e-billing applications where over time, taxpayers gradually find the ease of using these electronics and start using them. The implementation at KPP Pratama Surabaya Sukomanunggal has different answers, because each regulates when these systems will be

implemented. The purpose of creating a modernization system is to facilitate the implementation of tax obligations, because it is electronic and high mobility (can report, pay is safe and practical, because even at home, taxpayers can still fulfill their tax reporting responsibilities with online-based).

4.2 Efforts to Improve Individual Taxpayer Compliance

In an effort to improve taxpayer compliance, the Directorate General of Taxes always strives to optimize services so that it is expected to increase awareness of the desire of taxpayers to be orderly in paying taxes. One of the efforts made by the Directorate General of Taxes is to improve the reporting process by utilizing information and communication systems. Increasing compliance is the main objective of tax reform as expressed by Guillermo Perry quoted by Marcus Tufan Sofya, when a country's tax system has advanced, the reform approach is placed on improving compliance and tax administration.

Table 1. Data of WPOP registered in 2020-2023

Tax Year	Registered WPOP	Effective WPOP	WPOP Non Effective
2020	46.812	39.598	7.214
2021	51.147	45.216	5.931
2022	56.348	42.633	13.715
2023	61.309	45.448	15.861

Source: KPP Pratama Surabaya Sukomanunggal

In this study, the Effective Taxpayer is a taxpayer who still has income. Effective taxpayers are those who fulfill their tax obligations in the form of fulfilling the obligation to submit Annual Tax Return (SPT). Based on table 1 above, basically the individual taxpayers registered at KPP Pratama Surabaya Sukomanunggal always experience an increase from year to year. The increase in the number of individual taxpayers is due to the existence of new individual taxpayers getting a job in addition to the existence of individual taxpayers who leave because they move to another area with a different Regional Office or individual taxpayers who enter because they move from another KPP following the address of residence.

4.3 Data on the Use of *e-Filing* and Manual in Annual Tax Return Reporting for Individual Taxpayers

Annual SPT reporting can be done by e-SPT (using data storage media), e-Filing or online tax reporting is the delivery of notification letters through electronic or online tax reporting channels that have been determined by the Directorate General of Taxes in the Directorate General of Taxes regulation Number PER-47 / PJ / 2008 concerning Procedures for Submission of Notification Letters and Submission of Notification of Extension of Annual Notification Letters Electronically (e-Filing) through Application Service Provision companies (ASP). While reporting can be done at the Tax Office, where those who are manual will fill in the income data in the SPT form in paper form, after the form has been filled in as specified, then the next step is to take the payment queue number at the Tax Office, after that submit the file to the task at the counter for further processing to get proof of SPT submission.

Table 2. Data on the Number of Annual Tax Return Receipts for Individual Taxpayers at the Surabaya Sukomanunggal Primary Tax Service Office in 2020-2023

Tax Year	Annual Individual Income Tax Return		Tax Return Receipt in the Tax Return Reporting Year
	<i>e-Filing</i>	Manual	
2020	38.961	637	39.598
2021	44.680	536	45.216
2022	42.175	458	42.633
2023	45.268	180	45.448

Source: KPP Pratama Surabaya Sukomanunggal

Based on table 2, in the reporting of Annual SPT for tax year 2020, the number of Annual SPT receipts for Individual Taxpayers at KPP Pratama Surabaya Sukomanunggal amounted to 39,598 SPT, this number consists of 38,691 using *e-Filing* and 637 using manually. In 2021 the number of Annual Tax Return receipts for Individual Taxpayers totaled 45,216 SPT, consisting of 44,680 using *e-Filing* and 536 using manually. Furthermore, for the year 2022 the number of Annual Individual Tax Return receipts amounted to 42,633 SPT, this number consists of 42,175 using *e-Filing* and 458 using manually. And for 2023 the number of Annual Individual Tax Return receipts amounted to 45,448 SPT, this number consists of 45,268 using *e-Filing* and 180 using manually. The description above, regarding data on the number of Individual Taxpayers using *e-Filing* and manual can be seen from table 4.3 as follows:

Table 3. Data on the number of annual tax returns of individual taxpayers who use *e-filing* and manual at the Surabaya Sukomanunggal Primary Tax Service Office in 2020-2023

Tax Year	Annual Tax Return Receipt Tax Return Reporting	<i>e-filing</i>	%	Manual	%
2020	39.598	38.961	98,4 %	637	1,6%
2021	45.216	44.680	98,8 %	536	1,2%
2022	42.633	42.175	98,9 %	458	1,1%
2023	45.448	45.268	99,6 %	180	0,4%

Source: KPP Pratama Surabaya Sukomanunggal

Based on shows that the number of Individual Taxpayer Annual Tax Returns using *e-Filing* has increased from year to year. For fiscal year 2023, the percentage shows an increase of 99.6% for tax returns reported using *e-Filing* from the total number of tax returns submitted, while tax returns reported manually the percentage has decreased, reaching 0.4%. Based on this data, it can be concluded that not all Individual Taxpayers registered with an *e-Fin* number submit their annual tax return using *e-Filing*. This indicates that not all taxpayers have activated the *e-Fin* number to the Tax Office to submit their annual tax return using *e-Filing*.

4.4 Annual Tax Return Reporting Compliance

According to data and information obtained from KPP Pratama Surabaya Sukomanunggal, there are individual taxpayers who cannot submit the Annual Tax Return on time. The following is information on the amount of taxpayer data Effective Individual Taxes, with the Annual Tax Return of Individual Taxpayers at KPP Pratama Surabaya Sukomanunggal in the last 4 years.

Table 4. Data on the Number of Annual Tax Return of Individual Taxpayers Who Delivered on time and the number of effective individual taxpayers in 2020-2023

Tax Year	Number of WPOP Tax Returns Reported		
	On Time	Too late	Effective WPOP
2020	25.088	14.510	39.598
2021	33.464	11.752	45.216
2022	35.083	7.550	42.633
2023	35.624	9.824	45.448

Source: KPP Pratama Surabaya Sukomanunggal

Based on table 4. above is data information that shows Individual Taxpayers who are on time (compliant) and report Annual Tax Returns and the total number of Effective Individual Taxpayers at KPP Pratama Surabaya Sukomanunggal which recap the last 4 (four) years has increased in line with the number of taxpayers each year. Compliance in question is in terms of submitting tax returns before the last reporting deadline. From the table it can be seen that there are still individual taxpayers who report annual tax returns not on time.

In 2020 the number of WPOPs reporting their Annual Tax Return was 39,598 consisting of 25,088 WPOPs on time and 14,510 WPOPs who were late. Then in 2021 number of WPOPs reporting their Annual Tax Return increased by 45,216 consisting of 33,464 on time and 11,752 late WPOPs. However, the increase increased in WPOP who were late in reporting their Annual Tax Return. In 2022 the number of WPOP reporting their Annual Tax Return was 42,633 consisting of 35,083 WPOP on time and 7,550 WPOP who were late. For 2023 the number of WPOPs reporting their Annual Tax Return is as many as 45,448 consisting of 35,624 on-time WPOPs and 9,824 late WPOPs.

4.5 Discussion

4.5.1 Analysis of the Implementation of Tax Information Systems in an Effort to Improve Individual Taxpayer Compliance

Based on the research data, it has been stated that the use of tax information systems by WPOP is increasing every year as seen in Table 1. and also from the results of interview above, it can be seen that there is an increase in the data on the number of registered WPOP and WPOP Compliance data, indeed there is an increase compared to previous years, but the increase is different from the data on problematic WPOP (not reporting SPT) and WPOP not problematic (reporting SPT). This makes WPOP compliance at KPP Pratama Sukomanunggal Surabaya with the implementation of this information system modernization through the Directorate General of Taxes website continues to increase every year.

Although the use of tax information systems makes it easier for WPOP by providing

freedom for WPOP to carry out their tax obligations (pay, report) anywhere and anytime, the results of this study show that the number of registered WP OP in 2020-2023 is actually increasing. KPP Pratama Sukomanunggal Surabaya also needs to carry out continuous socialization and increase education to WPOP so that it expected to increase the increase in compliance. This answers the first mini research question in this study, namely how the level of use of tax information systems on WPOP at KPP Pratama Sukomanunggal Surabaya. When viewed from year to year, it is much more improved than the previous year. It used to be voluntary, but now the level of use of the information system is required and now the level of use of the information system is easier and not difficult like before. In addition, the policy of the Directorate General of Taxes which began to determine regulations for public taxpayer compliance through online media can also increase the number of users of its tax information system. As for the answer to the second mini research question in the study, namely whether there are implications for the use of tax information systems in efforts to improve WPOP compliance at KPP Pratama Sukomanunggal Surabaya, it can be conveyed that the use of tax information systems can show a large increase in WPOP compliance at KPP Pratama Sukomanunggal Surabaya each year, what's more now there are many influences from the use of tax information systems so as to increase the increase. The first mini research question in this study is how the level of use of tax information systems when WPOP at KPP Pratama Sukomanunggal Surabaya conducts taxation activities in a timely manner manually and in the tax information system, the difference in tax compliance each year varies sometimes up sometimes down and it is influenced by several factors not only because of the system.

From the discussion of the mini research question above, the answer to this research question is that the level of use of tax information systems is increasing every year with the advancement of information systems and the improvement of tax compliance provided by the Directorate General of Taxes and the use of information systems has implications for increasing compliance of Individual Taxpayers (WPOP) at KPP Pratama Mulyorejo Surabaya, namely every year there is a lot of progress in increasing WPOP compliance at KPP Pratama Sukomanunggal Surabaya. Therefore, many WPOPs are registered from year to year at KPP Pratama Sukomanunggal Surabaya even though the use of tax information systems can make it easier for WPOP by providing freedom for WPOP compliance to carry out their tax obligations (pay, report) anywhere and anytime, but the results of this study show that the level of WPOP compliance has experienced many progress increases from previous years. KPP Pratama Sukomanunggal Surabaya also often conducts continuous socialization both in electronic media, instagram and programs to campuses to increase education to WPOP so that it is expected to increase taxpayer compliance.

The intensity to be achieved in this study is in the form of an increase in tax compliance from year to year on a voluntary basis with the aim of knowing whether the implementation of this information system modernization can increase WPOP compliance compared to before the implementation of the manual system. According to (Head of Tax Office) Nanang Nursechah Ayu stated that the implementation of the modernization information system has become a strategic step in efforts to improve WPOP compliance. By providing easy access, transparency, and more personalized services, this system encourages WPOP to be more disciplined in fulfilling their tax obligations. In addition, this system also supports more effective supervision

and law enforcement efforts. Via with various educational features, system also contributes to increasing public tax awareness.

4.5.2 Success Rate of Modernization Implementation

According to the internal KPP Pratama, using the application of modernization can find out how the success rate of the application of modernization can be and efficient in producing increased success. The following are the results of interviews with the KPP Pratama Sukomanunggal Surabaya. According to (Head of Tax Office) Nanang Nursechah Ayu stated this "that the implementation of modernization of the tax system at KPP Sukomanunggal Surabaya has had a positive impact. Individual Taxpayers (WPOP) feel a significant increase in ease and efficiency in fulfilling their tax obligations."

Thus, the many online features provided, such as e-filing, have made the tax reporting process faster and more accurate. In addition, system modernization has also succeeded in increasing the success of WPOPs in the services provided. According to (Head of Tax Office) Nanang Nursechah Ayu stated "that the modernization of tax information systems has succeeded in increasing taxpayer compliance and has changed the paradigm of tax services from previously manual and time-consuming to more digital and efficient."

4.5.3 Development After Modernization

The implementation of a modernized tax information system has brought significant changes in behavior. If previously the tax reporting process was considered complicated and time-consuming, now with the online system, feel easier and more comfortable in fulfilling their tax obligations. This can be seen from the increase in the number of taxpayers who report SPT in a timely and accurate manner. According to (Head of Tax Office) Nanang Nursechah Ayu stated "that the modernization of information systems has changed the face of taxation services at KPP Pratama Sukomanunggal Surabaya. In the past, taxpayers had to come directly to the office to take care of all taxation needs. Now, with the service online, taxpayers can access various tax services from anywhere and anytime, thus increasing taxpayer convenience and satisfaction".

Thus, the modernization of information systems has created transparency in tax data management. Taxpayers can easily access information on tax payment status, reporting history, and applicable tax regulations. This increases taxpayers' trust in tax administration. According to (Head of Tax Office) Nanang Nursechah Ayu, "The implementation of modern information systems has improved the efficiency of tax business processes. Tasks that were previously done manually, such as tax calculation and invoice generation, can now be done automatically by the system. This not only saves time and effort for officers, but also reduces the potential for errors and through various interactive features, such as online consultation services and discussion forums, taxpayers can interact directly with tax officers to get the information and assistance they need". With this, the implementation of tax information system modernization is the first step towards digital transformation in the field of taxation in the long term, it is expected that this modernization can increase public tax awareness, expand the tax base, and increase state revenue.

5. CONCLUSION

Based on the results of research that has been conducted on the analysis of the application of Modernization of Tax Information Systems in Efforts to Improve Individual Taxpayer Compliance at KPP Pratama Sukomanunggal Surabaya, it can be concluded as follows:

1. The tax information system at KPP Pratama Sukomanunggal Surabaya has actually increased taxpayers. It can be seen from the processed data on the number of registered WPOPs in 2020-2023. The number of registered WPOPs in 2022 reached 56,348 and in 2023 reached 61,309. For data on the number of WPOP Annual Tax Return receipts in 2020-2023. The number of annual tax return receipts in the 2022 reporting year reached 42,633 and in 2023 reached 45,448. For data on the number of annual tax returns that use e-filing and manual. Number of tax returns Annual SPT using e-filing in 2022 reached 42,175 and 2023 reached 45,268, manual Annual SPT in 2022 reached 458, in 2023 reached 180. For data on the number of WPOP Annual Tax Returns submitted on time and WPOP not on time in 2020-2023, the number of WPOP on time in 2022 reached 35,083 and in 2023 reached 35,624, while the number of WPOP Annual Tax Returns submitted not on time in 2022 reached 7,550 and in 2023 reached 9,824. So every year it has increased a lot from year to year before.
2. Based on research observations for WPOP compliance at KPP Pratama Sukomanunggal Surabaya is quite effective because it has increased every year. This can provide an understanding for taxpayers regarding the modernization of tax information systems on how to report, efficiency, effectiveness and time savings.

5.1 Suggestions

Researchers try to provide suggestions that are expected to be useful, namely:

1. Taxpayers are expected to use e-filing to report their tax obligations on time. So that it can minimize or even eliminate tax fines due to late reporting.
2. KPP Pratama Sukomanunggal Surabaya is expected to innovate and improve the socialization education program to the community in submitting periodic SPT regarding the use of modern tax information systems both online and offline.
3. KPP Pratama Sukomanunggal Surabaya is expected to further maximize the service and supervision of taxpayers so as to improve taxpayer compliance and further improve in recording data on users who report taxes on time, late or who do not report for a long time.

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