ELECTRONIC TAX RECEIPT SYSTEM AT THE PRATAMA TAX SERVICE OFFICE (KPP) IN SURABAYA

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Abstract: Taxes are the primary source of state revenue, playing a crucial role in financing national development and supporting government administration. With the increasing development of the times, tax revenues can contribute to state development, so transparency is essential. The Directorate General of Taxes (DGT) is promoting digitalization in various aspects of tax management. One such step is the transition from a manual system to an electronic tax receipt system (e-billing system). This system replaces the manual mechanism previously used in the tax payment process. E-billing allows taxpayers to create billing codes independently and make payments online. The objectives of this study are to analyze the impact of the transition from a manual system to an electronic system on the efficiency and effectiveness of tax administration, to evaluate the influence of the electronic system on the work efficiency and service performance of the Tax Office (KPP), and to examine the security of taxpayer data and privacy, as well as their impact on trust in the e-billing system. Data analysis techniques used descriptive qualitative methods, collecting data through interviews and documentation. The results of the analysis: the e-billing system at the Rungkut Surabaya Pratama Tax Office (KPP Pratama) has made a positive contribution to the efficiency of tax services, making it easier for taxpayers to create payment codes and fulfill their tax obligations independently, quickly, and transparently.

Keywords: system, tax receipt, electronic

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1. Introduction

Successful tax management is a crucial indicator of a country's fiscal stability and economic independence. Therefore, an efficient, transparent, and accountable tax administration system is a key prerequisite for optimizing tax revenue.Hajawiyah, *et.al* (2021), stated that taxes are one way for the government to regulate and implement social and economic goals. In line with improving tax administration and demands for more efficient and transparent services, the Directorate General of Taxes (DGT) is promoting digitalization in various aspects of tax management. One step is the transition from a manual system to an electronic tax receipt system (e-billing system). This system replaces the manual mechanism previously used in the tax payment process. E-billing allows taxpayers to independently create billing codes and make payments online through banking channels. This innovation not only aims to simplify administrative processes but also forms part of the DGT's strategy to expand the tax base and increase voluntary compliance. This has been implemented gradually across all tax offices (KPP).

The previously used manual system had various limitations, including time-consuming processes, potential recording errors, and a lack of transparency regarding payment flows. Therefore, the implementation of an electronic system was expected to improve the effectiveness of tax management, reduce administrative costs, and expedite services to taxpayers. This transition also aligns with the government's efforts to create accountable and

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efficient governance. However, behind the optimism regarding digitalization, several reports emerged that the implementation of the electronic system was not yet fully optimal. The problems stemmed from a lack of taxpayer understanding of the system and technical glitches that hampered transaction processing. This cast doubt on the increased administrative efficiency that should be the system's primary objective. Data security and privacy issues were also significant concerns. This electronic system carries the potential risk of data leaks or misuse if not supported by a reliable security system. Taxpayer trust is highly dependent on the ability of the Directorate General of Taxes (DGT) and the Tax Office (KPP) to guarantee data protection and the integrity of the system. Given the dynamics of these issues, it is crucial to evaluate the electronic tax collection system implemented at the Rungkut Tax Office. This study aims to analyze the impact of the transition from a manual system to an electronic system on the efficiency and effectiveness of tax administration at the Rungkut Pratama Tax Office, to evaluate the influence of the electronic system on work efficiency and service performance of the Tax Office and to examine the security of taxpayer data and privacy and its impact on trust in the e-billing system.

2. Literature Review

Definition of Tax

Taxes are mandatory contributions that every individual or business entity must pay to the state, based on applicable laws. Taxes are levied without any direct benefit to the taxpayer, but the funds collected are used by the government to finance state expenditures, support national development, and finance government operations. Oktafian *et al*. (2025)The definition of tax was then corrected to read that tax is wealth transferred from the people to the state treasury to finance routine expenditure, and the surplus is used for public saving, which is the main source for financing public investment. In this context, taxes are the primary source of state revenue and play a crucial role in fiscal stability and public welfare. According to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation, as amended by Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, taxes are mandatory contributions to the state owed by individuals or entities, which are enforceable under the law. Taxes are imposed without direct compensation and are used for state purposes for the greatest prosperity of the people. In general, taxes are not given as compensation for specific government services to taxpayers, but are instead used collectively to finance various sectors that support public life, such as education, health, infrastructure, and security. Therefore, taxes are not only a tool for collecting state revenue, but also an instrument of economic and social policy used to regulate economic growth, reduce social inequality, and encourage sustainable development.

E-Billing System

Electronic Billing System or better known as e-billing is an electronic payment system designed to simplify and accelerate the tax payment process through the use of information technology. This system replaces manual payment methods that have been carried out directly at the tax office or through intermediaries, with a more efficient and transparent digital method. Sari and Widyawati (2019) Directorate General of Taxes, e-billing is an application system that provides convenience in paying taxes through electronic payment methods. E-Billing is one of the developments in the tax administration system carried out by the Directorate General of Taxes which aims to facilitate taxpayers in fulfilling their tax obligations. Basically, E-billing functions as a tool to create a unique and valid billing code used by taxpayers when making tax payments through various payment channels such as banks, post offices, or other electronic payment services. Panjaitan and Handayani (2023) So with e-billing it is expected to increase compliance and make it easier for taxpayers to pay their tax obligations. This system taxpayers no longer need to come directly to the tax office to get a payment code number, thus saving time and energy. This system enables automation in the creation, receipt, and recording of tax payments integrated with the tax administration system. Riyanti (2021) stated that the indicators of the effectiveness of implementing an e-billing system are simplifying tax payments, minimizing human error, and saving more time in paying taxes. The main advantage of e-billing is its ability to improve the efficiency of tax administration, reduce the potential for human error, and increase the transparency of payment transactions. In addition, e-billing also supports real-time data reporting and reconciliation, thus facilitating monitoring and audits by tax authorities. However, the success of an e-billing system is highly dependent on the readiness of the technological infrastructure, system security, and the level of digital literacy of taxpayers. Challenges often encountered include technical disruptions, difficulty accessing by taxpayers who are less familiar with technology, and the need for strict personal data protection to maintain user trust. Overall, e-billing is an important innovation in modern tax management that supports the creation of a faster, safer, and more reliable tax system.

Manual System to Electronic System

Digital transformation in tax administration is part of the modernization of the bureaucratic system, aimed at increasing efficiency, transparency, and accountability. According to Dwiyanto (2006), an effective public service system must provide ease of access, speed of service, and reduce bureaucratic costs. In the context of taxation, the previously used manual system had various limitations, such as slow processes, prone to recording errors, and dependence on officers as intermediaries. The transition to an electronic system such as e-billing is a form of digital innovation that allows taxpayers to generate payment codes, validate them, and make payments independently and online. The change to an electronic system can be understood as the adoption of new technology by institutions and the public. This adoption requires not only digital infrastructure but also human resource readiness and digital literacy from users. Therefore, the transition from a manual to an electronic system is not always smooth, as technical obstacles, organizational culture, and user resistance can be major obstacles. The implementation of e-billing also supports the principles of good governance, particularly in terms of public service efficiency, accountability, and reducing opportunities for irregularities. The electronic system stores all transaction activity in an auditable digital database, facilitating monitoring by fiscal authorities. Thus, this transition is a strategic step in national tax reform that not only impacts the internal efficiency of the KPP, but also strengthens public trust in the country's tax system.

Efficiency and Effectiveness of Tax Administration

Efficiency and effectiveness are two key concepts in public administration management, including tax administration. Efficiency refers to how resources (time, effort, costs) are optimally utilized to produce specific outputs. Effectiveness, on the other hand, refers to the extent to which goals or objectives are achieved. In the context of the Tax Office (KPP), efficiency is reflected in how quickly and efficiently the tax service process is carried out, while effectiveness is reflected in increased taxpayer compliance and satisfaction. Manual systems tend to rely on face-to-face procedures and physical file recording, which often lead to delays, long queues, and human error in recording. In contrast, electronic systems such as e-billing can reduce operational time, reduce the administrative burden on employees, and provide taxpayers with faster access to services. Research by Tannady and Sumarwan (2021) shows that the implementation of information technology in public services, including taxation, significantly improves organizational work efficiency. This includes reducing document printing costs, automated data processing, and queue management. The evaluation of this aspect aims to assess the extent to which the implementation of e-billing at the Rungkut Pratama Tax Office (KPP Pratama) truly provides efficiency and effectiveness benefits in daily operations.

Data Security and Privacy in Electronic Tax Systems

Electronic tax systems have become a crucial part of modern tax administration. This transformation aims to improve efficiency, transparency, and accuracy in tax reporting and payments. This digitalization also presents new challenges, particularly in terms of data security and protecting taxpayer privacy. According to Rahardjo (2017), data security is an effort to protect data from unauthorized access, modification, or destruction, whether intentional or unintentional. In the context of taxation, data entered into electronic systems (such as e-Filing, e-Bupot, or e-Invoice) includes highly sensitive information, including personal identity, income information, and financial transactions. Therefore, protecting the integrity, confidentiality, and availability of data is crucial. Minister of Finance Regulation No. 39/PMK.03/2018 and Law No. 27 of 2022 concerning Personal Data Protection emphasize the importance of special treatment for personal data in electronic systems, including the obligation of system administrators to guarantee confidentiality and prevent data leakage. According to a study by Prasetyo and Hartono (2021), taxpayer awareness of the importance of data security remains low, opening up security risks, particularly when users use unsecured devices or share their credentials with third parties. Therefore, cybersecurity in the tax system is not only the responsibility of system providers but also of end users, namely taxpayers. With the increasing threat of cyberattacks, such as phishing and identity theft, electronic tax systems need to be continuously updated with adaptive security approaches and ongoing education for taxpayers regarding the risks and measures to protect their personal data.

3. Method

This research uses a qualitative method. According to Sugiyono (2016:301), sampling in qualitative research is not based on statistical calculations. The sample is selected to obtain maximum information, not to generalize. Data collection involves direct interaction and observation of the research subjects. The data collection methods used in this study consist of three techniques: The documentation in this study includes the collection of secondary data in the form of official documents, internal KPP reports, tax revenue graphs, internal policies related to the transition from manual to electronic systems, and other archives that support the evaluation of electronic systems. Documentation also includes images or videos of the electronic service atmosphere at the KPP Pratama Surabaya Rungkut. Observations were carried out directly by researchers by observing the electronic system-based tax service process at the KPP. Researchers reviewed how the electronic system was used by officers and taxpayers, recording time efficiency, service flow, and user reactions to the system. This is important to determine the impact of system implementation on KPP performance, especially compared to the previous manual system, interviews with KPP employees, electronic system developers, and several taxpayers.

4. Results and Discussion

Explain about data analysis and discussion research findings. It should be formatted using 12 point, Times New Roman, single spaced.In accordance with the Circular Letter of the Directorate General of Taxes Number SE 11/PJ/2016, starting July 1, 2016, tax payments can only be made through an electronic system known as e-Billing. This system is part of the tax administration transformation that aims to make it easier for taxpayers to make tax payments efficiently and accurately. Before being implemented as mandatory, e-Billing was regulated in the Regulation of the Director General of Taxes Number PER-26/PJ/2014 as an alternative to electronic tax payments. In practice, according to information from the Rungkut Surabaya Tax Office, the level of e-Billing utilization at the beginning of its implementation has not reached 100%. It was recorded at only 80.01% and even dropped to 78.98% in the following period, indicating that not all taxpayers have fully switched to this system. e-Billing requires taxpayers to independently create billing codes through seven official DGT channels such as SSE, DJP Online, Kring Pajak, and SMS. With this system, manual input errors by tellers can be minimized and the payment process becomes real-time, efficient, and paperless. However, challenges remain, such as low technological literacy among some taxpayers and limited internet access. Therefore, extensive outreach and technical training are key to ensuring all taxpayers can effectively use this system.

Procedures for Using e-Billing

Tax payments through the e-Billing system require Taxpayers to have a billing code as a valid payment identity. This billing code can be created through several facilities provided by the Directorate General of Taxes (DGT), one of which is through the DJP Online application by accessing the site (https://djponline.pajak.go.id) In addition, billing code creation can also be done through the SSE site (https://sse.pajak.go.id) for users with personal NPWP, as well as SSE2 (https://sse2.pajak.go.id) which supports the creation of billing codes for other parties' NPWPs or those who do not have NPWPs, and is integrated with DJP Online without the need for re-registration.

Taxpayers can also create a billing code directly through face-to-face services at the Surabaya Rungkut Tax Office (KPP Pratama) without having to register with the KPP. This service is also available at other KP2KP (Service Offices) and through customer service at banks/post offices designated by the Directorate General of Taxes (DGT). Other alternatives include calling Kring Pajak 1500200 (for Individual Taxpayers only) and SMS ID Billing at 141500, which is currently only accessible to Telkomsel users. After receiving the billing code, taxpayers can continue the payment process through various available channels, such as bank tellers, post offices, ATMs, internet banking, mobile banking, or branchless banking agents. Once the transaction is complete, taxpayers will receive a State Receipt (BPN) as valid proof of tax payment, equivalent to a Tax Payment Slip (SSP). If payment is made through a teller, the BPN is provided in printed form. If it is made through an ATM, the proof is in the form of a transaction receipt. Meanwhile, for payments via internet banking, the proof of payment is in the form of an electronic file (PDF) that taxpayers can print themselves. Hadyan (2017), Sari et.al (2019) showed that the implementation of the e-billing system had a positive and significant effect on the level of taxpayer compliance.

Efficiency of e-Billing Usage

The implementation of the e-Billing system at the Rungkut Pratama Tax Office (KPP Pratama) has had a positive impact on the efficiency of tax payment services. With this system, taxpayers no longer need to come directly to the tax office just to create a billing code or make payments. The tax payment process can now be done independently, anytime and anywhere, through digital devices connected to the internet. Panjaitan and Handayani (2023) stated that the use of e-billing can facilitate anyone to pay taxes more quickly and accurately, so that e-billing is expected to increase taxpayer compliance in paying their obligations. This significantly helps reduce queues at the KPP and provides flexibility for taxpayers. The e-Billing system is also considered capable of minimizing administrative errors that often occur when taxpayers use manual forms. Data entered into the system has been integrated with the Directorate General of Taxes database, thereby reducing the risk of errors in writing NPWP, tax account codes, and tax periods. Transactions are also recorded in real time in the DGT system, making them faster, safer, and more transparent. KPP officers stated that this efficiency has improved service quality and significantly encouraged tax awareness and compliance.Nurkholik *et al*. (2021) showed that e-billing has a positive impact on individual taxpayer compliance. Panjaitan and Handayani (2023) found that the effectiveness of e-filing and e-billing had no effect on increasing taxpayer compliance in fulfilling their tax obligations, based on the results of the previous discussion.

Obstacles to Using e-Billing

Although the use of the e-Billing system offers many conveniences, the Rungkut Pratama Tax Office (KPP Pratama) noted that some taxpayers still face various obstacles in its use. One of the main obstacles is a lack of understanding of how the system works. Many taxpayers, particularly those from MSMEs and the elderly, still find it difficult to create billing codes independently. They tend to visit the tax office only for basic technical assistance, which they could easily do from home.

Another frequent obstacle is technical disruptions to the system, especially at certain times, such as nearing tax reporting due dates. At such times, the e-Billing system can experience delayed responses or even become temporarily inaccessible. Furthermore, not all areas in Surabaya have a stable internet connection. For taxpayers residing in areas with inadequate connectivity, the online tax payment process presents a challenge. Therefore, although e-Billing offers efficiency, its implementation in the field still requires infrastructure improvements and ongoing public education. Arfina and Lindawati (2019) state that the implementation of an electronic state revenue payment system at the Directorate General of Customs and Excise (DJBC) provides convenience to service users, making it more practical, fast, and secure, and producing valid, accurate, and real-time data. However, several obstacles remain in the implementation of the e-billing system, particularly system and network issues.

5. Conclusions

Based on the results of research and evaluation of the implementation of the e-Billing system at the Surabaya Rungkut Pratama Tax Office, it can be concluded that: 1. This system has made a positive contribution to the efficiency of tax services. 2. The e-Billing system makes it easier for taxpayers to create payment codes and fulfill their tax obligations independently, quickly, and transparently. 3. Low digital literacy, limited internet access, and technical disruptions make it difficult for some taxpayers to fully switch to the electronic system. 4. The risk of data leaks and misuse still exists, especially if taxpayers are not careful in protecting account access and information. The implementation of this system is not yet fully optimal. The continued decline in the number of taxpayers paying and the still limited level of e-Billing utilization indicate that digital literacy and infrastructure remain challenges in supporting the comprehensive digital transformation of taxation.

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