

Optimizing Indonesian Tax Collection with Effectiveness and Efficiency Analysis through Transformation to Improve National Welfare

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Abstract

This research uses a qualitative method with a descriptive analysis approach using secondary data obtained through observation and documentation to gain in-depth insight into the effectiveness and efficiency of tax collection in Indonesia for the 2018-2022 period and interviews with academics and practitioners in the field of taxation are also carried out for in-depth analysis of tax reform that supports the results of data on increases and decreases related to effectiveness and efficiency that have been carried out. The result is that from 2021 to 2022 the effectiveness in tax collection is declared effective, while from 2018 to 2020 it is ineffective where the lowest ratio occurs in 2019 at 0.84. During 2018-2022, the realization of DGT's budget expenditure is smaller than the budget plan set in the APBN, which shows that the use of DGT's budget expenditure is considered efficient where the variance value shows that the absorption of the planned budget is efficient. Various reforms to improve efficiency and effectiveness in tax policy, revenue supervision, and law enforcement in Indonesia such as the introduction of the functional position of tax extension officer for taxpayer education and consultation, Compliance Risk Management (CRM) supervision system is also implemented to map taxpayer risks, Tax policy includes digital tax and incentives and governance transformation to improve taxpayer compliance. Tax audit, comprehensively supervised 'special audit' aimed at improving work effectiveness.

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INTRODUCTION

Tax collection plays an important role in economic development, serving as a vital tool for the government to generate revenue to fulfil national development needs. The importance of tax revenue in driving economic growth has also been emphasized in various previous studies. (Egbunike et al., 2018; Omodero et al., 2021; Taqi et al., 2021). Tax revenue not only stabilizes the economy but also supports government initiatives by providing funds for infrastructure development, public services, and other important sectors that contribute to economic expansion. (Werekoh, 2022).

The contribution of taxes to the state budget is critical to shaping the welfare of society by providing the financial resources necessary for government programmes and services. The Law on the State Budget (APBN) stipulates that tax revenues, together with non-tax state revenues and grants, form the core of state revenues. (Umar, 2024). Tax revenue not only contributes to economic stability, but also supports the government's efforts in infrastructure development, social programmes, and other sectors that directly impact people's welfare.

The level of taxpayer compliance is a significant challenge for tax authorities and government revenue collection efforts. Previous research has identified various factors that contribute to compliance problems, such

as low taxpayer awareness, trust and understanding of tax regulations. (Kurnia & Fajarwati, 2022; Silaban *et al.*, 2022) as well as supported by research Jin *et al.*, (Jin *et al.*, 2022) which states that the lack of tax knowledge and awareness among taxpayers can lead to non-compliance that has an impact on state revenue and public welfare.

Tax system complexity has been identified as a key factor contributing to tax evasion in many countries, as the complexity of tax regulations can create barriers to compliance and hinder effective revenue collection (Sathasivam *et al.*, 2024). The complexity of the tax system, coupled with the prevalence of tax havens and international tax avoidance practices, further compound the challenges faced in curbing tax evasion in Indonesia (Lim & Indrawati, 2013). Efforts to address tax evasion in Indonesia have included initiatives such as the Tax Amnesty programme which aims to reduce cross-border tax evasion and improve compliance (Purba *et al.*, 2022; Surifah, 2023).

Improving the effectiveness and efficiency of tax collection can have a major impact on the national economy, leading to increased revenue and economic growth. By strengthening compliance and standardizing tax planning, as suggested by Yang (Yang, 2023), tax authorities can streamline the tax collection process and improve revenue outcomes.

The Directorate General of Taxes (DJP) under the Ministry of Finance of the Republic of Indonesia plays a crucial role in tax policy and management. DJP is responsible to the Minister of Finance and has the authority to formulate policies, oversee tax revenue, and enforce tax laws. With the task of collecting, auditing, and remitting taxes, as well as overseeing taxpayer compliance, the DJP demonstrates the importance of tax contribution in national development. However, in the quest for tax reform and efficiency improvement, the DJP must be critically evaluated to ensure an effective, transparent, and fair system, in order to optimize tax revenue and build sustainable state finances.

Previous Research, Akhadi (2023) highlighted that since 2009, tax revenue has always been below the target set in the law, but in 2021 tax revenue in the APBN managed to exceed the set target. However, it is not further explained that tax reform in the management of tax administration is carried out so that it supports the fulfilment of these targets so that it runs effectively and efficiently which is a novelty in this paper.

This study will analyze the effectiveness and efficiency of tax collection in Indonesia through the Directorate General of Taxes (DJP) during the period 2018-2022 which will be measured by comparing the realization of tax revenue with the revenue target set in the state budget and explaining tax reforms that support the effectiveness and efficiency that have been carried out as further analysis. It is expected that the results of this study can analyze the level of effectiveness and efficiency of tax collection in Indonesia and provide policy recommendations to improve the effectiveness and efficiency of tax collection in Indonesia so as to encourage economic stability and growth through optimization of tax revenue. Furthermore, this research is expected to help improve taxpayer compliance through recommendations for socialization and education strategies and for academics is expected to contribute to the study of taxation and fiscal management in Indonesia.

LITERATURE REVIEW

Definisi dan Konsep Dasar Efektifitas dan Efisiensi Pemungutan Pajak

To carry out its duties and functions in formulating and implementing policies in the tax sector in accordance with the provisions of laws and regulations, the Directorate General of Taxes (DJP) annually receives a budget through DIPA (List of Budget Implementation Inputs). This budget is used to support DJP's operations, which include tax collection, audit, and collection from taxpayers throughout Indonesia. DJP 's expenditure budget includes personnel, goods, and capital expenditure (Akhadi, 2023). As per the Minister of Finance Regulation No. 171/PMK.05/2007 and No. 213/PMK.05/2013, DJP must prepare and submit the Financial Statements of the Ministry of State/Institution (LKKL), which includes the Budget Realisation Report, Balance Sheet, and Notes to the Financial Statements, to the Minister of Finance for the preparation of the Report.

Tax revenue realisation assesses DJP's success in collecting taxes after the end of the tax year, and is crucial for the country's financial stability. If tax revenue does not reach the target, the government will have difficulty meeting public needs and financing the deficit. Increasing tax revenue is a priority, influenced by taxpayer compliance, system effectiveness, tax policy, and economic activity.

In the realm of tax collection, effectiveness relates to the ability of the tax administration to achieve its objectives, such as maximising revenue collection and ensuring compliance. Ya'u et al (2020) explained that an efficient tax administration process is a fundamental aspect of the effectiveness of tax collection. Efficiency, on the other hand, relates to how resources are utilised to achieve the objectives of tax collection. Research by Alqalawi et al. (2023) explained that countries with high tax collection efficiency usually enjoy improved public services, reduced inequality, and increased economic growth rates. Alm & Ducan (2014) emphasises that efficiency in tax collection can be assessed using various indicators, such as the ratio of costs to revenue. Efficiency is crucial in tax collection to optimise resource allocation and improve revenue yield. By improving effectiveness and efficiency in the tax collection process, countries can strengthen their revenue base, improve public services, and stimulate economic growth.

The Approach Used in This Research

In measuring the outputs produced, the effectiveness value is assessed using the formula:

$$\text{Effectiveness} = (\text{Actual Output (Realized)} / \text{Target Output (Budget)}) \times 100\%$$

To measure the level of effectiveness, the criteria for the level of effectiveness based on Irawan (2023) based on the Minister of Home Affairs Decree Number 690.900.327 of 1996 are presented in Table 1.

Table 1. Taxes Effectiveness Criteria

Effectiveness Level (%)	Effectiveness Category
≥ 100	Very Effective
90 – 100	Effective
80 – 90	Moderately Effective
60 – 80	Less Effective
≤ 60	Not Effective

To assess the government's budget efficiency performance, the method used is through budget variance analysis. This variance analysis is used to evaluate the difference between actual expenditure and planned budget. The variance of expenditure budget is calculated by the formula:

$$\text{Variance} = \text{Expenditure Realisation} - \text{Expenditure Budget Plan}$$

This analysis is used to understand the extent to which expenditure realisation deviates from budget plans, which can reveal potential inefficiencies or problems in budget planning.

RESEARCH METHODS

This research uses a qualitative method with a descriptive analysis approach. Asqolani (2023) and Prasetyos & Sari (2023) outlines that qualitative methods can provide an in-depth examination of tax issues in a specific context. By using a qualitative research design, tax researchers can gain a deeper understanding of the perceptions, behaviour, and effectiveness of tax policies, which significantly contributes to an understanding of the dynamics of tax compliance and evasion. The researcher used secondary data obtained through observation and documentation to gain in-depth insight into the effectiveness and efficiency of tax collection in Indonesia used to cover the period 2018-2022. The descriptive analysis method in this research involves collecting, classifying, interpreting, and describing data to provide an objective picture of the problem under study. This research also uses Interviews with academics and practitioners in the field of taxation are also conducted for in-depth analysis of tax reforms that support the results of the increase and decrease data related to effectiveness and efficiency that have been carried out so as to produce a comprehensive analysis in research on the effectiveness and efficiency of tax collection in Indonesia which is useful for the development of tax policy.

RESULTS AND DISCUSSION

Data on the realisation of DJP's budget utilization is obtained from DJP's audited Financial Statements for 2018-2022. This analysis is an important step to ensure good, transparent, and accountable financial management, and supports the achievement of DJP's strategic objectives to assess whether the planned budget is used

efficiently and effectively in carrying out DGT's programmes and activities as a tax authority. The total budget and expenditure realisation of DJP (Audited) in 2018-2022 are presented in Table 2. Based on table 2, it can be seen that DJP's expenditure budget from 2018 to 2022 has fluctuated, the largest decrease in expenditure budget realisation occurred in 2019 by 8.15%, while the largest increase in expenditure budget realisation occurred in 2022 by 12.27%.

Table 2. DJP Expenditure Budget Plan and Realization (Audited) Period 2018-2022

Year	Budget	Realizations	Realisation Growth from The Previous Year (%)
2018	7.441.587.985.000	6.734.369.688.357	8.02
2019	7.313.333.483.000	6.938.024.085.336	3.02
2020	6.643.681.055.000	6.372.169.760.131	-8.15
2021	7.839.947.106.000	7.038.318.139.680	10.45
2022	8.361.829.957.000	7.902.120.375.229	12.27

Tax, as one of the main sources of state revenue, has a very significant role. This can be seen from the contribution of tax revenue to total state revenue in the state budget. Data on the plan and realization of tax revenue for the period 2018-2022 was obtained from the DJP website. In addition to tax revenue, the source of state revenue in the state budget also includes Non-Tax State Revenue (PNBP) and grants. Tax revenue consists of tax revenue, excise tax, and international trade tax which includes import duty and export tax. The amount of tax revenue (excluding excise and international trade taxes) compared to the total state revenue as a whole during 2018-2021 can be seen in table 3.

Table 3. Contribution of Tax Revenue Realization to Total Revenue in the State Budget Period 2018-2022

Year	Total Tax Revenue Realization (IDR Trillion)	Total Revenue in the State Budget (IDR Trillion)	Contribution of Tax Revenue to Total State Budget Revenue (%)
2018	1.313.348	1.943.674	67,57
2019	1.332.702	1.960.633	67,97
2020	1.072.114	1.647.783	65,06
2021	1.278.654	2.011.347	63,57
2022	1.716.808	2.034.552	84,38

Based on Table 3, it can be seen that tax revenue annually contributes about two-thirds of the total state revenue in the state budget while the remaining one-third comes from revenue in the form of excise, international trade, non-tax state revenue (PNBP), and grants. This shows that tax revenue managed by DJP is the largest source of state revenue compared to other revenue sources. Therefore, the government through the Ministry of Finance continues to carry out tax reforms to ensure the management of tax administration runs effectively and efficiently.

Analysing the Effectiveness of Tax Collection

The analysis of tax collection effectiveness is conducted by comparing the amount of tax collected by DJP and the revenue target set in the state budget. If the comparison result shows a number greater than 1, then DJP is considered to have conducted tax collection effectively. Conversely, if the comparison result is less than 1, it indicates that the tax collection by DJP is not effective. Based on data from DJP's Financial Statements from 2018 to 2022, Table 4 presents data on Tax Revenue Plan and Realisation.

Table 4. Plan and Realisation of Tax Revenue for the Period 2018-2022

Year	Budget	Realization	Ratio of Realization against Plan	Tax Collection Effectiveness
2018	1.423.999.938.462.000	1.313.347.887.239.720	0.92	Not Effective
2019	1.577.561.498.251.000	1.332.702.180.568.610	0.84	Not Effective
2020	1.198.831.330.226.540	1.072.152.698.135.330	0.89	Not Effective
2021	1.229.594.629.368.000	1.278.697.268.724.710	1.04	Effective
2022	1.484.972.756.790.000	1.716.808.319.791.500	1.16	Effective

Table 4 shows the ratio of the comparison of the realization of tax revenue with the tax revenue plan from 2018 to 2022. In 2021 to 2022 the effectiveness in tax collection the ratio value is more than 1 or declared effective, while from 2018 to 2020 the ratio is not more than 1 or ineffective. The lowest ratio occurred in 2019 at 0.84. Ineffectiveness in tax collection can affect the burden on the state budget. As a result, to cover the shortfall in the expenditure budget, the Government must cover the deficit by making loans or debt.

Analysis of Tax Collection Efficiency

The government, through the state budget, determines the expenditure budget burden managed by DJP to support operational activities in an effort to achieve tax revenue targets in accordance with the provisions in the State Budget Law. As shown in Table 5, the Government has consistently increased the expenditure budget for DJP every year. The calculation of expenditure budget variance in government agencies uses a different approach compared to business entities in government agencies, variance analysis is performed by comparing the planned budget with the actual expenditure for the current year as presented in table 5.

Table 5. DJP Budget Realization and Expenditure Plan Variance

Year	Total budget plan in DIPA	Total Expenditure Budget Realisation DJP	Variants	Variants (%)
2018	7.441.587.985.000	6.734.369.688.357	-707.218.296.643	90,50
2019	7.313.333.483.000	6.938.024.085.336	-375.309.397.664	94,87
2020	6.643.681.055.000	6.372.169.760.131	-271.511.294.869	95,91
2021	7.839.947.106.000	7.038.318.139.680	-801.628.966.320	89,78
2022	8.361.829.957.000	7.902.120.375.229	-459.709.581.771	94,50

In the research Niansyah & Biswan (2018) stated that the smaller variance value indicates higher budget absorption. Based on the results in table 5, during 2018-2022 the realization of DJP's budget expenditure is smaller than the budget plan set in the APBN, which shows that the use of DJP's budget expenditure is considered efficient. This shows that DJP is able to make a good expenditure budget plan and optimize the expenditure budget in accordance with the planned work program according to the preparation of the Organization Performance Value (NKO) where budget absorption is one of the determining components in optimal budget management. In table 5, it is presented that the variance value from 2018 to 2022 shows that the planned budget absorption is efficient. In 2021, the budget absorption with the lowest variance value, which means the most effective absorption in the period 2018 to 2022, namely or Rp. 801,628,966,320.

Discussion

In order to improve efficiency and effectiveness, various reforms have been carried out by the DGT as the authority to formulate policies, supervise tax revenue, and enforce tax laws. These reforms are expected to bring significant changes in taxpayer behaviour, improve tax compliance, and ultimately contribute to the increase in state revenue. In 2021, KMK No. 131/KMK.01/UP.11/2021 dated 1 April 2021 was issued where the Functional Instructor position officially took part in the Directorate General of Taxes. This is one of the new methods in supervising taxpayers by adding a new functional position, namely functional tax extension officers who are tasked with carrying out their functions in the field of extension as well as administrative duties to resolve taxpayer requests and consultations in accordance with applicable regulations. This step is part of the effort to increase taxpayer awareness through various forms of education, which was previously carried out by tax supervisors, but now shifts to tax extension officers. This reform aims to provide education to taxpayers through more varied methods, be it one-way, two-way, direct, or indirect counselling. The ultimate goal of this reform is to increase taxpayer awareness and compliance, with the hope that those who have never reported taxes will report, and those who have never paid taxes will pay taxes.

Transformation is also carried out through major changes in tax supervision. Through Circular Letter of the Director General of Taxes SE - 39/PJ/2021, the tax authority has implemented a monitoring system through CRM (Compliance Risk Management) which is a systematic, measurable, objective, and repeatable process for managing taxpayer compliance risk. This system is one of the main engines in the tax authority that supports efficient and effective decision making in assessing and mapping taxpayer risks based on their risk level. The implementation of CRM marks a new era in tax supervision where supervision is no longer conducted randomly. In addition, CRM is also applied in various other aspects such as billing, audit, transfer pricing, and counselling, with each part having its own risk mapping. With this mapping, tax authorities can prioritise the supervision of high and medium-risk taxpayers, while compliant and low-risk taxpayers will receive less attention. CRM implementation aims to improve the effectiveness of supervision and the efficiency of costs incurred by tax authorities. With more accurate risk mapping, tax authorities can allocate human resources and budgets more effectively, thereby achieving more optimal performance. This is expected to not only increase taxpayer compliance, but also reduce operational costs and improve the overall efficiency of tax management.

Transformation is also carried out through increasing revenue from the tax sector is various new tax policies and incentives through the Job Creation Law (Ciptaker Law) and Harmonisation of Tax Regulations (HPP). A number of new tax policies, including digital taxes such as taxes on cryptocurrency transactions and government procurement of goods through marketplaces. In the tax collection scheme regulated by the HPP, marketplaces act as tax collectors, such as collecting income tax from transactions on their platforms, including online loan transactions. This is also the case with VAT on e-commerce transactions, which stipulates that overseas service providers can charge VAT to buyers in Indonesia, as recommended by the OECD. The law also provides various incentives aimed at increasing taxpayer awareness and compliance. For example, tax incentives for new investments, reduced tax rates for small and medium enterprises, and various other tax facilities designed to encourage compliance and active participation from taxpayers.

The tax authority has introduced a new policy governance in tax audit through 'special audit' which requires comprehensive supervision that if submitted to the taxpayer, the special audit proposal is expected to improve the effectiveness of the Directorate General of Taxes (DJP) work. Innovation is also carried out through data processing efficiency, namely by the Directorate of Tax Information Technology (TIP) and the Directorate of Information Communication Technology Transformation (TTKI) has also helped the efficiency process where these two directorates process external data from third parties, including government agencies, institutions, associations, as well as data from the Directorate General of General Legal Administration (AHU) of the Ministry of Law and Human Rights, notaries, and internal DGT data. This data is then used as a data bank that will be used as testing materials and triggers for clarification to taxpayers. In tax audits, there is also a Supervisory Priority Target List (DSPP), which determines supervisory priorities. The DSPP contains information on which ones can be realized and which ones cannot, with the special audit proceeding to the regional office (kanwil) for the issuance of an Audit Order (SP).

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CONCLUSIONS

Based on the results of the analysis of the effectiveness and efficiency of tax collection, in 2021 to 2022 the effectiveness in tax collection was declared effective, while from 2018 to 2020 it was ineffective where the lowest ratio occurred in 2019 of 0.84. Ineffectiveness in tax collection can affect the burden on the state budget. During 2018-2022, the realisation of DGT's budget expenditure is smaller than the budget plan set in the state budget, which shows that the use of DGT's budget expenditure is considered efficient where the variance value shows that the absorption of the planned budget is efficient. Various reforms to improve efficiency and effectiveness in tax policy, revenue supervision, and law enforcement in Indonesia, especially in 2021 and 2022. In 2021, the functional position of tax advisor for taxpayer education and consultation was introduced, replacing the duties of tax inspectors. A Compliance Risk Management (CRM) monitoring system was also implemented to map taxpayer risks, improving monitoring effectiveness and cost efficiency. New tax policies from the Job Creation Law (Ciptaker Law) and Harmonisation of Tax Regulations (HPP) include digital taxes and incentives to improve taxpayer compliance. In tax audits, comprehensively supervised 'special audits' are aimed at improving work effectiveness. Data processing by the Directorate of TIP and TTKI supports efficiency, while the Supervision Priority Target List (DSPP) helps determine supervisory priorities. The results of this study provide data and analysis that can be used by tax authorities to improve overall tax management performance. through recommendations for socialisation and education strategies, it is expected to help improve taxpayer compliance, so that the tax system becomes more effective and efficient.

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