



Measuring the Urgency of Tax Administration Reform in Indonesia



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Abstract

This research aims to explore the latest developments in taxation and describe why Indonesia must implement tax reform. The primary focus is on the state revenue generated by the tax sector over the last ten years, tax ratios, and the extent of the state's losses due to tax abuse in Southeast Asia. The research uses a constructive philosophy and paradigm with a qualitative approach. It employs explanatory research, with library research as a data collection technique. The findings indicate that significant measures are required to reform Indonesia's tax administration to increase state revenues from taxes, raise the tax ratio, and reduce the amount of state losses due to tax abuse. The complex tax administration system leads to tax avoidance and abuse, reducing the state's revenue and causing the tax ratio to be low. The government needs to organize the workings of the tax system using the principles of equality, simplicity, and justice. The research results are addressed to the government as regulators and policymakers, as well as to taxpayers and the public as policy implementers. Taxpayers and the public can comply with their tax obligations without hesitation because the tax system is strong, credible, and accountable.

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1 Introduction

Public administration reforms are continuously formulated and pursued by public policymakers to streamline administrative processes to improve effectiveness and efficiency. The ultimate goal of these reforms is to enhance the quality of life in society, nation, and state (Meutia, 2017). According to Lee (1976); Samonte (1970), administrative reform involves conscious and planned efforts to bring innovation to the administrative system, ensuring it functions more effectively as an instrument that guarantees political, social, and economic equality (Rusli et al., 2020). The taxation sector in Indonesia is a reliable source of state revenue that requires more attention for periodic improvements. During its journey, the Indonesian tax system has faced several challenges that have impacted state revenues. These challenges include a lack of socialization from the government to the public, public ignorance of tax registration, calculation, and reporting procedures, low awareness of paying taxes, incomplete databases that are far from international standards, low levels of compliance, weak law enforcement, and complicated bureaucracy (Sinaga, 2018). According to Panjaitan's report in 2023, the compliance level of individual taxpayers in 2022 is expected to be 83.2% (Panjaitan, 2023). The level of taxpayer compliance plays a crucial role in the tax ratio. With a sophisticated tax system that can monitor taxpayer transaction activities, the government can have complete information to encourage honesty and openness among taxpayers. This presents a great opportunity for the compliance level to improve.

To address these issues, the tax system policy needs to be updated. Tax reform can be an important and comprehensive change to the tax system that includes improving tax administration, regulations, and increasing the tax base. As part of efforts to boost tax revenues, tax reform was implemented (Gnangnon & Brun, 2019). Tax reform efforts cannot be separated from internal and external factors (Adam et al., 2023). The internal factors that influence tax reform include leader commitment, mastery of information technology, officers who uphold the value of professionalism, as well as the budget allocated for developing service systems and procuring necessary technological equipment. The external factors that also influence tax reform are business practices that occur in the service process and demands from the public on the government to improve the quality of tax services. Indonesia's tax reform began in the 1980s. It was declared successful due to strong support and motivation from political leaders to increase "fiscal space" and overcome the problems of tax law evasion and enforcement that were rampant at that time (Winters in James, 2009). As mentioned, tax reform aims to increase state revenue, create socio-economic diversity, and increase performance efficiency in the tax collection process, so a system is needed. A tax system that is simple, cheap, easy or not complicated, transparent, and as far as possible reduces direct contact between taxpayers and tax authorities is a form of tax administration reform to eradicate corruption (James, 2009). By creating an easily accessible tax system, taxpayers can freely carry out their tax rights and obligations.

Simplifying the tax system also means simplifying its administration. The efficiency of implementation procedures and processes such as automation and risk-based audits, and/or reduced discretion will affect tax administration costs (De Neve et al., 2021; James, 2009; Yunas, 2018). It is further said that the lower the administrative costs incurred, the more taxpayer compliance will increase. Other researchers have found other factors that influence taxpayer compliance. Taxpayer compliance behavior is significantly influenced by the level of religiosity (Hwang & Nagac, 2021; Muslichah, 2015; Palil et al., 2013; Richardson, 2008). This means that the higher the level of individual religious compliance, the higher the tax compliance behavior. In terms of tax simplification, the higher the level of religiosity, the stronger the influence of tax simplification on tax compliance behavior (Muslichah, 2015). Ultimately, all policies taken in the field of taxation in the long term are to increase tax compliance, stimulate investment and state revenues so that development financing independence can be realized (Sinaga, 2018). This study has the objective of answering the following research questions:

1. What are the metrics or criteria used to evaluate the effectiveness of the tax system?
2. What is the current position of the Indonesian tax system, both nationally and internationally, based on available indicators of success?
3. What actions are necessary to ensure the success of the Indonesian tax system in the future?

Literature Review

Taxation System

The tax system in a country consists of tax administration, tax regulations, and the tax base. Tax administration is responsible for monitoring taxpayer compliance and imposing penalties for any violations. The tax system includes tax rates, taxable income thresholds, tax bases, composition of tax revenues, and other components related to taxation. The complexity of the tax system can contribute to tax evasion (Tazkiyannida & Hidayatulloh, 2023). The tax system has a significant impact on the authority and ethical behavior of taxpayers. If the tax system is not operating systematically and regularly, tax evasion is considered ethical or reasonable behavior. However, the quality of tax services has a positive effect on the ethics of tax evasion. According to Erawati and Wibowo, service quality has a significant influence on taxpayers' compliance with paying taxes (Erawati & Wibowo, 2023). Modernizing the tax system by implementing full automation is expected to improve the complicated administration process by making it faster, easier, more accurate, and paperless. This business process design aims to reduce direct contact between employees of the Directorate General of Taxes and taxpayers to minimize the possibility of potentially unlawful negotiations occurring (Yunas, 2018). As a result, service procedures for the community are improved.

Tax Administration Reform

The goal of tax reform is to create an optimal tax system. This can be measured by six indicators, including adequate income, fair distribution and administration system, minimizing burden, support for stability and growth policies, and realizing compliance administration costs as small as possible (Erizal et al., 2022). According to Sari and Qibthiyah (2022), tax administration should be enhanced when there is a disparity in income between regions (Sari & Qibthiyah, 2022). The tax sector plays a crucial role in determining income inequality, and as such, it is essential to improve both the national and regional tax systems and structures to collect taxes effectively. Tax reform involves broadening the tax base, simplifying tax administration, reducing tax avoidance and evasion, and increasing control over assets located abroad. In addition to optimizing state revenues from the tax sector, administrative reform also requires the tax authority to implement regulations in the tax sector effectively and efficiently. For citizens who have complied with tax obligations, the focus of tax administration reform is on providing convenience when carrying out their tax obligations. The success of reform depends on the state's strategy to optimize existing resources and minimize opportunities for non-compliance while maximizing the reach and penalties for non-compliance. Incentives are given to citizens who comply with tax obligations as appreciation and encouragement. According to Chindengwike & Kira (2022), tax rates affect attendance levels. A higher public willingness to pay taxes leads to a better tax ratio (Chindengwike & Kira, 2022).

Tax Ratio

The tax ratio is a measure of a country's revenue from taxes compared to its overall state revenue (Erizal et al., 2022). Several factors can influence the tax ratio, including international tax avoidance, weak tax administration, tax policy concerning tax rates, effective tax collection, and widespread tax incentives offered (Chongvilaivan & Chooi, 2021). Additionally, research suggests that the tax ratio could also be determined by the level of tax avoidance or tax evasion, which can significantly reduce national tax revenues (Darma et al., 2023; Erizal et al., 2022).

2 Research Methods

This study follows a constructive philosophy and paradigm using a qualitative approach. Qualitative research involves interpretive and naturalistic methods to understand and interpret phenomena (Denzin & Lincoln, 2011). The results of such research include the researcher's reflexivity, complex descriptions and interpretations, and a contribution to the literature that promotes constructive change (Marshall & Rossman, 2014). This research type is explanatory, with data collection techniques that involve a literature study. The research data was gathered from previous studies, library sources, databases, the internet, and relevant articles from various journals to enrich the discussion. The research employs a method called content analysis. Content analysis is a technique that focuses on examining the substance of information in a detailed manner. This approach is then used to answer research questions with the aid of other available data.

3 Results and Discussions

The effective management of public sector financing by a government requires a reliable source of revenue. In Indonesia, the Ministry of Finance manages state revenues from various sectors, such as the tax, non-tax, and customs and excise sectors. The Ministry of Finance of the Republic of Indonesia has released data on the performance of the taxation sector. The data reveals that on average, from 2013 to 2022, state revenue from taxation contributed 64% to the total state revenue collected (Kemenkeu, 2023). The year 2016 had the highest contribution, with 71.4%, which was the largest contribution in the last ten years. However, despite an average tax ratio of 11% during this period, the tax sector still needs improvement to reach its potential and increase tax ratio. The tax sector plays a crucial role in fulfilling state financing, and regular efforts to improve and innovate are necessary. Unfortunately, the tax revenue collected has been less than the target set. The data shows that tax revenues were not successfully collected according to the target set from 2013 to 2020. The report also states that the highest tax ratio occurred in 2013, which was 15.32% (Kemenkeu, 2023). However, such a high tax ratio can make Indonesia's tax ratio unstable, indicating potential loss. Therefore, persistent efforts by the tax authority are necessary to develop strategies to carry out its supervisory function.

Table 1
The State Revenue of Indonesia from 2013 – 2022

| Years | Total State Revenue (Trillion Rupiahs) | Tax Revenue (Trillion Rupiahs) | Tax Revenue Achievement (Trillion Rupiahs) | Tax Revenue Target (%) | Tax Contributions (%) | Tax Ratio (%) |
|-------|---|-----------------------------------|---|---------------------------|--------------------------|------------------|
| 2013 | 1,426.9 | 921,3 | 995.2 | 92.57 | 64.5 | 15.32 |
| 2014 | 1,537.6 | 984.9 | 1,072.4 | 91.84 | 64.0 | 13.70 |
| 2015 | 1,494.1 | 1,060.8 | 1,294.3 | 81.96 | 70.9 | 13.16 |
| 2016 | 1,546.0 | 1,104.9 | 1,355.2 | 81.50 | 71.4 | 10.25 |
| 2017 | 1,651.7 | 1,151.0 | 1,283.6 | 89.67 | 69.6 | 9.95 |
| 2018 | 1,928.5 | 1,313.5 | 1,424.0 | 92.24 | 68.1 | 10.32 |
| 2019 | 1,950.7 | 1,332.1 | 1,577.6 | 84.44 | 68.2 | 9.65 |
| 2020 | 1,621.4 | 1,070.0 | 1,652.6 | 89.25 | 65.9 | 8.17 |
| 2021 | 1,998.5 | 1,277.5 | 1,229.6 | 103.90 | 63.9 | 9.11 |
| 2022 | 2,629.7 | 1,716.8 | 1,485.0 | 115.61 | 65.2 | 10.41 |

Source: Ministry of Finance Performance Report for the Period 2013 – 2022 www.kemenkeu.go.id (2023)

Tax reform is essential for improving our ability to finance national development. To achieve this, we need to mobilize all domestic potential and capabilities, particularly by increasing state revenues through taxation from potential sources. There are several actions that we can choose from to increase state revenues. These include increasing tax rates, expanding the tax base, reducing or eliminating tax exemptions, simplifying tax regulations to make them clear and easy to understand, and ensuring that our data on tax subjects and objects is complete and accurate to ensure optimal supervision activities. We must avoid letting the tax system become outdated and unable to keep up with the sophistication of the current economic conditions. Ideally, the tax system should be designed to be more current than the economy it serves. According to Wildan (2023), Indonesia's tax effort stands at 0.6, which implies that the government has been able to collect 60% of its revenue from the tax sector (Wildan, 2023). This figure also suggests that there is a remaining potential tax of 40% that has not yet been collected by the government. To achieve an optimal tax system, we need a strong commitment to cooperation between tax officials and the public. Tax authorities must work with the community to uphold the principles of cleanliness, honesty, responsibility, and professionalism. This will ensure that they produce desired results. The community needs to understand the significance of not trying to reduce the amount of tax they have to pay by negotiating with the tax authorities (Casal et al., 2016; Saad, 2012).

Although Indonesia has been making efforts to increase its tax revenue, the country's tax ratio remains significantly low. Based on data released by the OECD, Indonesia's tax ratio in 2021 is 10.9% (OECD, 2023). This figure indicates that Indonesia has the second lowest tax ratio in Southeast Asia, after Laos. Table 2 shows that the average tax ratio in Southeast Asia for 2021 is 14.4%. When compared to the global average tax ratio for the same year, Indonesia's tax

ratio is significantly smaller. The average tax ratio on an international scale in 2021 was 34.2% (OECD, 2023). Over three years from 2019 to 2021, Indonesia's average tax ratio was 10.8%. This suggests that Indonesia's tax ratio has remained stagnant and has not shown any significant improvement to elevate its position in Southeast Asia or to reach the world average. The tax ratio is a measure of the state's ability to collect revenue from the tax sector as compared to the total state revenue. However, achieving the tax revenue target does not necessarily guarantee an increase in the tax ratio. For instance, Indonesia's tax revenue achievement in 2021 of 103.90% did not increase the tax ratio. Similarly, in 2013, the state revenue achievement of 92.57% was the highest tax ratio in a decade, which was only 15.32% (Kemenkeu, 2023). This phenomenon highlights the fact that other factors, such as the tax base, supervision and database owned by the tax authority, and the level of citizen compliance, greatly influence the tax ratio.

Table 2
Comparison of Tax Ratios in Southeast Asian Country as of (%)

| Country | 2021 | 2020 | 2019 | Average |
|-------------------|------|------|------|---------|
| Kamboja | 18.0 | 19.7 | 21.7 | 19.8 |
| Vietnam | 18.2 | 17.7 | 18.9 | 18.3 |
| Filipina | 18.1 | 17.8 | 18.1 | 18.0 |
| Thailand | 16.4 | 16.5 | 17.2 | 16.7 |
| Timor Leste | 14.4 | 12.3 | 22.1 | 16.3 |
| Singapura | 12.6 | 12.6 | 13.2 | 12.8 |
| Malaysia | 11.8 | 11.4 | 12.5 | 11.9 |
| Indonesia | 10.9 | 10.1 | 11.6 | 10.8 |
| Laos | 9.7 | 9.2 | 10.5 | 9.8 |
| Myanmar | | | 6.1 | 2.1 |
| Brunei Darussalam | - | - | - | - |

Source: OECD, (2023)

Apart from the unsatisfactory achievement of state revenues from the taxation sector in the last ten years and the comparative level performance of Indonesia's tax ratio which also has not shown its best performance in Southeast Asia or the world, Indonesia must also be confronted with the fact that this country is ranked first in terms of losses. countries due to tax abuse throughout Southeast Asia. Another important and urgent component that needs to be addressed in Indonesia is the level of state losses due to tax abuse (Enran et al., 2005; Bosquet, 2000).

Another component that can be used to determine if a tax administration system is running effectively is to see the high and low levels of tax abuse or smuggling in a country. This relationship is explained by the higher state losses that occur due to tax abuse, meaning the increasingly ineffective tax administration and further indicating low public awareness of paying taxes. Likewise, vice versa, if the amount of state losses resulting from tax abuse is smaller, it shows that the tax administration in that country is becoming more effective, which also means that the level of people's compliance with paying taxes is increasing. Touching on the issue of awareness and compliance with paying taxes is closely related to the conscience to comply with regulations in the field of taxation. Even though tax administration involves accountants, legal experts, economists, and other experts to collect state revenues from taxes, if it offends the conscience it means admitting the involvement of intangible factors in the balance between efforts not to pay taxes (taxpayer resistance) and awareness of compliance with paying taxes (taxpayer compliance) (Graham & Mills, 2008; Lombardo et al., 2021).

The level of public awareness also influences the lack of maximum state income from the tax sector in Indonesia in addition to low economic conditions. Furthermore, the optimization of state revenues is influenced by the database owned by the tax authority. The completeness and accuracy of the database an important factors for the tax authority in carrying out its supervisory function and providing sanctions for any violations that occur. Apart from that, another obstacle in tax collection is that it is still found in the field with the paradigm of the majority of people stating that paying taxes is a futile act because it will only enrich the tax officers. This attitude tends to be seen as just a justification for escaping tax obligations and as a form of passive or active resistance to taxes. Table 3 shows that the largest amount of state losses due to tax abuse in the Southeast Asia region in 2020 was occupied by Indonesia. For every Indonesian tax revenue collected, there is a 4.39% loss experienced (Network, 2020). The amount of state losses experienced at USD 4.8 billion throughout 2020 is not small. This indicates that the level of awareness of Indonesian citizens regarding state finances from the taxation sector is still very low. Includes tax payments, use of tax money, and

accountability. The Indonesian government must consider this data as a serious note to immediately improve its tax administration. During the fact that state financing is very dependent on the tax sector, the tax system still experiences leaks that cause state losses as in the Tax Justice Network report in Table 3 below.

Table 3
State Losses Due to Tax Abuse in Southeast Asia in 2020

| Country | Total Tax Revenue Loss (USD) | Tax Los per Collected Tax Revenue (%) |
|-------------|------------------------------|---------------------------------------|
| Indonesia | 4,864,783,876 | 4.39 |
| Singapore | 4,776,999,238 | 10.73 |
| Philippines | 2,135,295,746 | 4.73 |
| Malaysia | 1,227,188,045 | 2.57 |
| Thailand | 1,165,301,081 | 1.40 |
| Vietnam | 420,826,698 | 0.98 |
| Laos | 86,830,245 | 4.13 |
| Brunei | 85,462,833 | 0.57 |
| Cambodia | 23,957,856 | 0.80 |
| Myanmar | 3,951,997 | 0.07 |
| Timor-Leste | 680,874 | 0.04 |

Source: Network, (2020)

Indonesia is optimistic that it will have the opportunity to change its standings in 2021 as first place with the largest number of state losses in Southeast Asia due to tax abuse if there is a revival of enthusiasm from various parties, both government, private sector and even society, to support breakthroughs in Indonesia's taxation system jointly. The success of the tax system is related to short-term development plans between 3 - 5 years. Careful planning is required because the process will involve several stages of change. Changes in tax administration with a focus on improving the way organizations work, training systems for employees, functions and positions to develop tax systems and techniques, as well as concrete efforts from the tax authorities to ensure that tax collection agencies are organizations that can be trusted, are effective and have integrity in enforcing legislation in the field of taxation. Meanwhile, for the 10 - 20-year period, which is also known as the long-term development plan, the focus of reform will be on aspects of the mindset, habits and emotions of the community as taxpayers. In this case, efforts that can be made are to make tax education one of the official subjects in the school curriculum, a massive propaganda movement from the government, as well as the contribution of tax authority institutions, the Directorate General of Taxes, to provide continuous outreach (Keen & Slemrod, 2017; Basse et al., 2022).

The simplification of the tax system is crucial for promoting integrity in tax administration. This includes measures such as reducing the interaction between tax officials and taxpayers, increasing transparency, minimizing compliance administration costs, providing easy access to tax services, and maintaining a comprehensive database. To encourage tax compliance among citizens, it is essential to establish a succinct and affordable tax service system. Improving taxpayer compliance can enhance state revenue and reduce losses due to tax abuse. Indonesia's tax administration reform policy aims to improve organizational structure, human resources, information technology, database management, and statutory regulations. The goal is to increase taxpayer confidence in tax institutions, enhance taxpayer compliance, improve database management and tax administration, and boost the productivity of tax officials. Ultimately, these reforms will strengthen the Directorate General of Taxes as a credible, accountable, and reliable Indonesian tax authority institution (Shanahan et al., 2022; Holdroyd et al., 2023).

4 Conclusion

According to the research conducted, it was concluded that reforming Indonesia's tax administration was essential due to the unsatisfactory performance record of the tax sector. The data on tax sector revenues, tax ratios, and the number

of losses resulting from tax abuse indicated that Indonesia's tax administration reform should be designed to be more effective, efficient, simple, cheap, and up-to-date in line with global economic developments to increase taxpayer compliance. Tax reform aims to raise awareness among taxpayers regarding their tax obligations, both in terms of payment and tax reporting, and to prevent individual taxpayers from avoiding, embezzling, and abusing taxes. National tax administration reform aims to achieve independence in national development financing by optimizing existing tax potential, even those that have not yet been reached. After transforming, the tax system will be simple, uphold the principle of equality, and be based on legal certainty while adhering to sound taxation principles such as equality, simplicity, and fairness. This will not only increase fiscal capacity but will also have an impact on the development of macroeconomic conditions.

Conflict of interest statement

The authors declared that they have no competing interests.

Statement of authorship

The authors have a responsibility for the conception and design of the study. The author(s) have approved the final article.

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