

THE EFFECT OF IMPLEMENTING AN INTEGRATED TAXPAYER DATABASE SYSTEM FOR BPPRD PEMKO MEDAN AND DIGITIZING LOCAL TAX REPORTING SERVICES (ETAX) IN INCREASING OPTIMIZATION OF REGIONAL TAX REVENUE (SURVEY OF RESTAURANTS IN KOTA MEDAN)

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INFO ARTIKEL	ABSTRAK
Diterima 18 November 2022	ABSTRACT
Direvisi 10 Desember 2022	Tax modernization is an improvement of the tax system as a whole including improving regulations, improving administration and increasing the tax base. Optimization of the potential that exists in the region is needed to be able to improve people's welfare. Based on this phenomenon, the study observed how the integration of the
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Keywords:

Database Integrated System, Digitization of Reporting Services, Optimization of Regional Tax Revenues.

database system and digitization of the taxation system was able to optimize regional tax revenues for Pemko Medan. This research is a quantitative research. The side technique uses purposive sampling of 30 samples. The research data source is primary data, data collection techniques using questionnaires and data analysis techniques using descriptive statistics. The results of this study indicate that tax modernization has an effect on optimizing regional tax revenues in Medan City. This is in line with the use of an integrated system with government efforts to increase regional tax revenues.

INTRODUCTION

Tax is the main source of state revenue that comes from the people and the collection must be in accordance with applicable laws (Wahyudin, 2020). Optimizing revenue from the tax sector is a way to realize the state's goals, namely a just and prosperous society. One of the government's efforts to optimize tax sector revenue is by reforming the tax system. Based on the 2020 APBD data from the Directorate General of Fiscal Balance (DJPK) prior to adjustments due to the Covid-19 pandemic, the contribution of Regional Original Revenue

(PAD) for all provinces, districts and cities to regional income was only around 26.49%. (Vebiani et al., 2022). The smallest contribution of PAD to total Regional Revenue is owned by districts with an average of 12.81%. The largest source of PAD in the regions comes from Regional Taxes which contribute 71.64%. The still small contribution of PAD to regional income and the dependence of regions on Transfer Funds from the central government is a difficult homework for the majority of regions. Therefore, steps are needed to strengthen fiscal capacity in the regions. The success of

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implementing tax policies must be supported by a good administrative system. There needs to be continuous changes in tax administration so that service to taxpayers is maximized. Reform of the tax system is carried out by improving the administrative system so that the tax base is wider so that it can optimize tax revenue by providing excellent service for taxpayers. Modernization in taxation and tax administration is a driving factor for success in tax collection.

Tax modernization is an improvement in the tax system as a whole including improving regulations, improving administration and increasing the tax base (Mayasari & Narsa, 2020). Modernization in the tax sector needs to be done to improve trust issues and taxpayer compliance with taxation based on well-integrated data management (Rahayu & Lingga, 2009). The government has been modernizing taxes since 1983. The change that occurred at that time was the tax collection system to self-assessment. The tax collection system is a system where taxpayers submit, pay and calculate their own tax burden. The next change is to simplify the tax system and build an administrative system based on digital technology. Currently, the government is trying to provide innovation in improving the quality of tax services aimed at making it easier for taxpayers to pay their obligations. This innovation is expected to provide significant changes in tax revenue to support government activities (Wowiling et al., 2022). One of the things done by the government is digitalization in tax services based on the taxpayer database system in tax reporting to increase tax revenue. Tax digitalization aims to realize justice for the wider community. Justice in this case can be explained with several perspectives, which is a basic thing that must be realized by social institutions and is a basic personal right that cannot be sacrificed (Mashdurohatun & Mansyur, 2015).

In today's digital era, information systems are a necessity that can encourage developments in the field of technology. Technology and information are increasing as evidence that

information is one of the basic needs in human life (Ginantra et al., 2020). The use of information systems will be useful if the system is easy to use, otherwise if the system is complicated to use it will be of little benefit generated. The information system used specifically is able to significantly improve user performance. The ease of obtaining access to taxation is one of the important factors for optimizing local tax revenue. People who have access to tax information will have a good impact on the regional tax climate. In the law, the authority to collect taxes is delegated to local governments. Local governments are expected to be able to answer digital challenges in optimizing local tax revenues.

Autonomy is given to regions to encourage the achievement of community welfare through service improvement, community empowerment and participation (Fadhillah & Marliyah, 2022). This autonomy is realized with the concept of Money Tracking Function, where one of the success indicators of regional autonomy is regional independence. The Medan city government strives to optimize tax revenue through an online monitoring system for local taxes through transaction data recording devices. The installation of tapping boxes will be gradually carried out in all taxpayer business places. This innovation is expected to minimize tax abuse and be able to realize tax management transparency. The Medan City Government installed 700 tapping boxes in various business places in 2021 with priority for business places that have large transactions. The installation of this tapping box is based on Medan Mayor Regulation Number 1 of 2018 concerning Registration, Reporting, Payment of Non-UN Regional Taxes and BPHTB Through Online Systems and Management Information Systems for reporting local taxpayer transaction data online (Rezeki & Harahap, 2022).

Based on the number of restaurants that are currently increasing such as coffee shops followed by an increase in the amount of income and accompanied by recent trends. According to the 2022 SIM4D data base, the cumulative data of restaurants is 15,000. The business included

in the data collection is with a daily turnover criterion of Rp. 300,000. This number is accumulated since 1994, including restaurants in the categories of micro, small, small and large enterprises. The large number of restaurants recorded cannot be ascertained because their business activity has never been verified. The large number of restaurants is certainly a significant potential to be managed, so that the original source of regional income from the regional tax sector, one of which is restaurant tax. Restaurants are a form of tax levied by the Regional Government (Pemda). Not a few still think that the tax stated on the receipt when buying or selling food in restaurants or cafes is Value Added Tax (VAT). Even though the object of restaurant tax is the service provided by the restaurant from the service of selling food/beverages consumed by buyers, both consumed on the spot and taken home. Furthermore, the restaurant owner will collect restaurant tax or PBI from the services provided by the restaurant which will then be deposited and reported on the restaurant tax. However, the lack of knowledge about tax reporting by restaurant and café owners due to the inefficiency of the existing system, this will affect the increase in local tax revenue. The integrated system and digitization of tax reporting will make it easier for taxpayers to carry out obligations and responsibilities for their tax reporting. The amount of restaurant tax that can be supervised by the Medan City Government is limited to restaurants that have made payments systematically and registered. So that from the number of restaurant businesses recorded since 1994, but only 500 restaurants that can currently be verified as restaurant taxpayers, of course, this shows the magnitude of the potential lost due to the non-integration of the tax reporting system. Currently, the Medan City Government has made efforts in the form of an integrated system through online local tax reporting, but not many taxpayers know this, because there are still many taxpayers who are not aware of it, so that it can make the tax officer go to the taxpayer in order to give a warning or check his responsibilities as a taxpayer.

With the various efforts made above, it is expected to be able to increase PAD so that regional dependence on transfer funds from the central government can be reduced. Innovations made by regions in an effort to increase regional income will be one of the keys to success. Optimization of existing potential in the region is needed to be able to improve community welfare. Based on this phenomenon, the author is interested in observing how the integration of the database system and digitization of the tax system are able to optimize the tax revenue of the Medan City Government. The purpose of this study is to determine the effect of tax modernization and digitalization of tax reporting on regional tax revenue at BPPRD Medan City.

Tax Payer

According to the Tax Law Number 6 of 1983 which was amended by Law Number 16 of 2009 concerning General Provisions and Tax Procedures, a taxpayer is an individual or entity, including taxpayers, tax collectors and tax collectors, who have the right and tax obligations in accordance with the provisions of the tax laws and regulations.

Taxpayer obligations include having an NPWP, paying, withholding and reporting taxes, being cooperative when participating in tax audits, and so on. While the rights of taxpayers include the right to overpayment of taxes, the right to keep their identity confidential, the right to repay and postpone payment by reporting the reasons and the right to be exempt from tax obligations.

Tax Administration System Modernization

The definition of the Directorate General of Tax Information System according to the Directorate General of Taxes Regulation Number PER160/PJ/2006 dated 6 November 2006 is "an information system in tax administration in the modern office environment of the Directorate General of Taxes using hardware and software connected to a network in the Office Center". Meanwhile, according to SE-19/PJ/2007 dated 13 April

2007 the Directorate General of Taxes Information System application is "the Directorate General of Taxes Information System application that combines all existing tax applications at the DGT, namely SIP, SAPT, SISMIO, GIS, and SIDJP in versions which is now". The components of the Directorate General of Tax Information System application are the core system, case generator, workflow system, and taxpayer profiles.

Modernization of tax administration is the government's effort to carry out tax reform in the form of updating the existing tax administration system, which is included in one of the important pillars of tax reform in addition to the other 2 pillars, namely reform of tax policy and tax regulations. laws). Given the important position of tax administration, the modernization of tax administration needs to be carried out on an ongoing basis to ensure that the main objectives of the tax reform phase can actually be achieved (Moleong, 2017). The goals of implementing a modern tax administration system according to Pandiangan (2008:9) are maximizing tax revenue, quality of service that supports taxpayer compliance, providing assurance to the public that the Directorate General of Taxes has a high level of integrity and fairness, maintaining a sense of justice and equality of treatment in the process tax collection, tax officials are considered as highly motivated, competent, and professional employees, continuous productivity increases, taxpayers have the tools and mechanisms to access the necessary information, and optimize the prevention of tax evasion.

The purpose of tax modernization is to answer the background of tax modernization according to Rahayu, Sri and Lingga Salsalina Ita (2009:125), namely:

1. Achieving a high level of tax compliance.
2. Achieving a high level of trust in tax administration.
3. Achieving a high level of tax employee productivity. (Sugiyono, 2017).

Based on research conducted by Redo and Dian (2020), with the modernization of tax administration, DGT targets that state revenue from the tax sector will increase and the tax ratio

in Indonesia will also increase. In addition to increasing revenue, it is also hoped that the ease of service to taxpayers will be more excellent so that it will affect taxpayer compliance in fulfilling their tax obligations. Trust in the community is also expected to increase because the level of security of the data that has been input will be safe.

Another opinion was expressed by (Sugiyono, 2017). that: Tax administration plays an important role in the tax system in a country, a country can successfully achieve the expected goals in generating optimal tax revenue because the tax administration is able to effectively implement the tax system in a selected country”.

Digitization of Tax Reporting Services

According to Parviainen, Tihinen, Kaariainen, and Teppola (2017), digitization is the process of changing from conventional methods to methods that prioritize the use of digital technology in business processes in order to get added value and greater profits. According to Aji (2016), digital technology can be interpreted as technology that puts forward an automation system using procedures or mechanisms that can be read by a computer. Thus, the digital era is an era characterized by increasingly intense digital technology applications, which raises major challenges as well as opportunities to formulate the most appropriate strategy to overcome these challenges.

The digitalization process is part of the process towards the industrial revolution 4.0, where each country carries out a different process. Nonetheless, the directions or orientations of these processes show similarities between one another, namely to increase the industrial competitiveness of each country in facing a very dynamic global market due to the rapid development of the use of digital technology in various important fields (Prasetyo & Sutopo, 2018).

In line with the rapid development of technology in this digital era, the Directorate General of Taxes (DGT) continues to make efforts to carry out a series of digital transformations or digitization, both in an effort

to improve service quality, as well as increase the effectiveness of oversight of taxpayer compliance. Three main forms of the digitization process have been

The three digitization processes are forms of modern tax administration that have been carried out by DGT. According to (Setiana, En, & Agustina, 2010) the modern tax administration system has a major influence on taxpayer compliance, where taxpayers have a fairly good response to the implementation of a modern tax administration system. Increased taxpayer compliance is expected to increase the optimization of tax revenues.

Local Tax Revenue

Based on the Law on Regional Taxes and Regional Levies Number 28 of 2009, Tax Revenue is all state revenue consisting of Domestic Tax Revenue and International Trade Tax Revenue. Where, Domestic Tax Revenues are all state revenues originating from income tax revenues, value added tax revenues on goods and services and sales tax revenues on luxury goods, land and building tax revenues, excise revenues, and other tax revenues.

Based on the Law on Regional Taxes and Regional Levies Number 28 of 2009, Regional Taxes are mandatory contributions to regions owed by individuals or entities that are coercive based on law by not getting compensation directly and used for regional needs for the greatest extent possible. people's prosperity

Types and Rates of Local Taxes

Just like central taxes, there are many types of regional taxes. Regional taxes are divided into two parts, namely Provincial Taxes and Regency/Municipal Taxes. Each of these parts has its own type. Based on the Law on Regional Taxes and Regional Retribution Number 28 of 2009, the types of Regional Taxes are as follows:

1. Tax on Motor Vehicles and Water Vehicles
2. Motorized Vehicle Ownership Tax (BBNKB)
3. Motor Vehicle Fuel Tax (PBB-KB)

4. Tax on Extraction and Utilization of Underground Water
5. Cigarette Tax
6. Hotel Tax
7. Restaurant Tax
8. Entertainment Tax
9. Advertising Tax
10. Street Lighting Tax
11. Non-Metal and Rock Mineral Tax
12. Parking Tax
13. Ground Water Tax
14. Swallow's Nest Tax
15. Rural and Urban Land and Building Tax
16. Land and/or Building Rights Acquisition Tax

Research on integrated systems and digitization of tax reporting has been carried out by previous researchers. The following is a summary of several studies that discuss the detection of fraudulent financial statements.

Table 1. Previous Research

No	Title	Author
1.	Modernisasi Administraasi Perpajakan dalam Rangka Optimalisasi Pelayanan Pajak Berbasis Digital	Redo Alpha Hernando, Dian Wahyudin, (2020)
2.	Analisis Pelaksanaan Online System Pajak Daerah Dalam Rangka Penerimaan Pajak Hiburan Dan Pajak Restoran Pada Suku Badan Pajak Dan Retribusi Daerah Kota Administrasi Jakarta Pusat Tahun 2014- 2016	Sulistiyowati, Nurina Sabila, (2018)
3.	Evaluasi Sistem Manajemen Informasi Objek Pajak (Sismiop) Terhadap Penerimaan Pajak Bumi Dan Bangunan Di Kota Bitung	Rika Dwi Aprianty, Robert Lambey, (2016)

Conceptual Framework

The conceptual framework is a line of thought on a relationship between one concept and another to be able to provide an overview and direct assumptions related to the variables to be studied. Figure 2.1. The following is the conceptual framework of This Research.

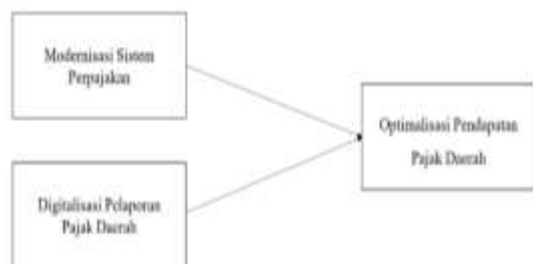


Figure 1. Conceptual Framework

Hypothesis Development

The variables used in this study are the modernization of the tax administration system and the digitization of tax reporting services referring to local tax revenues.

Modernization of the Tax Administration System is the government's effort to carry out tax reform in the form of reform of the existing tax administration system, which is included in one of the important pillars of tax reform in addition to the other 2 pillars, namely reform of tax policy and tax regulations. tax laws). Given the important position of tax administration, the modernization of tax administration needs to be carried out on an ongoing basis to ensure that the main objectives of the tax reform phase can actually be achieved (Prastowo, 2017).

H1: The tax administration system has an effect on local tax revenues

Digitization of Tax Reporting Services is a process of changing from conventional methods to methods that prioritize the use of digital technology in business processes in order to obtain added value and greater profits. a series of digital transformations or digitization, both in an effort to improve service quality, as well as increase the effectiveness of oversight of taxpayer compliance. The three main forms of the digitization process that have been carried out by the government are e-registration, e-

filing, and e-billing. Tax revenues are all state revenues originating from income tax revenues, value added tax revenues on goods and services and sales tax revenues on luxury goods, land and building tax revenues, excise revenues, and other tax revenues.

H2: Digitalization of tax reporting services has an effect on local tax revenues

Research Methods

This study consists of 2 variables, namely the independent variable and the dependent variable. The independent variable of the research is the modernization of the tax administration system, digitization of tax reporting services while the dependent variable is Optimization of local tax revenues. The measurement scale used is the Likert Scale.

Data Types and Sources

The type of data in this research is quantitative data. Quantitative data is data in the form of numbers (Sugiyono, 2015). Quantitative data in this study are the modernization of the tax administration system, digitization of tax reporting and local tax revenues for taxpayers who are registered with the Medan City BPPRD.

Source of data in this research is primary data. where primary data is data found directly by researchers from sources or in technical terms respondents.

Population, Sample and Sampling Technique

The population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and then conclusions drawn, so the population is not only people, but also objects and other natural objects. The population is also not just the amount that exists in the object/subject being studied, but includes all the characteristics/traits possessed by the subject or object (Sugiyono, 2015). The population in this study is the taxpayers of the Medan City Government BPPRD. The population of this study is 15,000 restaurants recorded at SIM4D BPPRD Medan City.

The sample is part of the number and characteristics of the population (Sugiyono, 2015). The sample in this study is the Medan City BPPRD taxpayer who has carried out digital tax reporting such as restaurants and cafes in Medan City. The sampling technique is a sampling technique. The technique used in this research is purposive sampling, which is a sampling technique with certain considerations or criteria (Sugiyono, 2015). The sample criteria consist of:

1. Restaurants/restaurants/cafes in Medan City that apply PB2 restaurant tax collection
2. Restaurants with a minimum turnover of Rp. 250,000,000 (Regional Regulation No. 5 of 2011 concerning Restaurant Tax)

Referring to the criteria above, the sample of this study is 40 restaurants.

Data Analysis Technique

Hypothesis testing is carried out using a multiple linear regression analysis model which aims to predict the strength of the influence of the independent variables on the dependent variable (Ghozali, 2011). The regression equation is: $Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + e$

Where :

- Y = Local tax revenue
- X1 = Modernization of the Tax System
- X2 = Digitization of Reporting
- β_0 = Coefficient
- e = term error

Multiple linear regression analysis is used to determine the effect of two independent variables with one dependent variable which is displayed in the form of a regression equation. The difference with simple linear regression lies in the number of independent variables, where simple linear regression uses only one independent variable, while multiple linear regression uses two or more independent variables included in the regression model (Priyatno, 2016).

Results and Discussion

Following are the results of multiple linear regression analysis calculations using SPSS For Windows series 25.

Table 3. Results of multiple linear regression analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1	(Constant)	.307	.487		.631
	X1	.244	.116	.258	2.110
	X2	.694	.136	.626	5.118

Source: Processed data, 2022

Based on table 5, the multiple linear regression equation is obtained as follows:

$$Y = 0.307 + 0.244X_1 + 0.694X_2 \dots(3)$$

From the multiple linear regression equation, it can be analyzed as follows:

1. A constant of 0.307 is interpreted that if there are no tax modernization and reporting digitalization variables that affect the optimization of local tax revenues, then the optimization of tax revenues is 0.307 units.
2. The regression coefficient of tax modernization (X1) of 0.244 is interpreted to mean that if the tax modernization variable increases by one unit, the optimization of tax revenue will increase by 0.244 assuming the other independent variables are constant.
3. The regression coefficient of reporting digitization (X2) of 0.694 is interpreted that if the reporting digitization variable increases by one unit, the optimization of tax revenue will increase by 0.694 assuming other independent variables remain constant.

Model Feasibility Test

The F test or Goodness of Fit Test is used in this study to test the feasibility of the intended model in order to find out whether the

model used in this study is feasible to be tested or not as an analytical tool.

Table 4. Model Feasibility Test with F Test ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10.814	2	5.407	35.878	.000
	Residual	5.576	37	.151		
	Total	16.390	39			

a. Dependent Variable: Y
 b. Predictors: (Constant), X2, X1
 Source: Processed data, 2022

Based on Table 4. it is known that the Sig value is 0.000 <0.05, it can be concluded that the model used is feasible to be tested as an analytical tool in research

Testing the hypothesis used in this study only uses the t test or partial hypothesis testing. In addition to describing the regression equation, the results of the output coefficients also display a significant test with the t test, namely to find out whether there is a real or significant influence between the tax modernization variable (X1) and the local tax revenue optimization variable (Y) and find out whether there is a real or significant effect between the reporting digitization variable (X2) and the local tax revenue optimization variable (Y). The following table describes the results of the t test.

Table 5. Test the hypothesis with the t test Coefficients^a

Model	T	Sig.
Modernisasi Perpajakan	2,110	0,042
Digitalisasi Pelaporan Pajak	5,118	0,000

Dependen Var: Optimalisasi Pendapatan Pajak

Source: Processed data, 2022

a. Tax Modernization

Based on table 5.8 it can be seen that the results of the t test for the Tax Modernization variable obtained a Tcount of 2.110 with a significance value of 0.042. The Tcount value of 2.110 is less than Ttable 2.021 indicating that

it partially affects the Optimization of Regional Tax Revenue. The significance value of 0.042 is greater than 0.05 indicating that the Tax Modernization variable partially has a significant effect on the Optimization of Regional Tax Revenues. So it can be concluded that H1 which states "Tax Modernization has an effect on Optimizing Regional Tax Revenue" is proven. Thus H1 is accepted. This means that there is an effect of Tax Modernization on the Optimization of Regional Tax Revenues.

b. Tax Reporting Digitization

Based on table 5.8 it can be seen that the results of the t test for the Tax Reporting Digitization variable obtained a Tcount of 5.118 with a significance value of 0.000. The Tcount value of 5.118 is greater than Ttable 2.021 indicating that it partially affects the Optimization of Regional Tax Revenues. The significance value of 0.000 is less than 0.05 indicating that the Tax Reporting Digitalization variable partially has a significant effect on the Optimization of Regional Tax Revenues. So it can be concluded that H2 which states "Digitalization of Tax Reporting affects the Optimization of Regional Tax Revenue" is proven. Thus H2 is accepted. This means that there is an effect of the Digitalization of Tax Reporting on the Optimization of Regional Tax Revenues.

Coefficient of Determination

According to Ghozali (2018) the coefficient of determination (R²) basically measures how far the model's ability to explain the variation of the dependent variable. The results of the test for the coefficient of determination can be seen in Table 6.

Table 6. Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.812 ^a	.660	.641	.38820

a. Predictors: (Constant), X2, X1

Source: Processed data, 2022

Based on Table 6. the value of the coefficient of determination R² is located in the R-Square column. It is known that the magnitude of the correlation/coefficient of determination is R² = 0.660. This value implies that the effect of the independent variables (tax modernization and reporting digitalization) on the dependent variable (optimization of tax revenue) is 66%, the remaining 34% is influenced by other variables.

Effect of Tax Modernization on Tax Revenue Optimization

The results of testing the first hypothesis in this study indicate that the tax modernization variable (X1) has a partial effect on the optimization of tax revenues. This is indicated by a significance that is less than 5%, namely 0.000 < 0.05.

Question items related to the tax modernization variable show that many respondents feel the benefits of information technology. With the utilization of the administrative system, of course this provides convenience to taxpayers and performs their tax obligations. Previously, reporting local taxes, especially restaurant taxes, required taxpayers to come to the counter to make reporting and payments, which could also go through the North Sumatra bank. Of course, this procedure requires a series of fillings such as filling out forms and so on. The many types of letters and forms can certainly make taxpayers confused, especially taxpayers who do not have an accountant in compiling their tax reports. Meanwhile, with an integrated system, taxpayers do not need to fill out forms again. The system that has been provided helps taxpayers in terms of time to fulfill their tax obligations. In addition, there is an increase in the number of taxpayers due to the modernization of taxation, in this case taxpayers who switch from reporting restaurant taxes manually to taxpayers who fulfill tax obligations through an integrated system that has been provided by the government. In increasing tax revenues it is necessary to cooperate with the tax authorities and taxpayers, it is important for the tax authorities to provide

counseling in using the system and provide an understanding of the obligations of taxpayers. This is in accordance with research conducted by Aprianty (2016) where the services provided by the Regional Revenue Service to taxpayers from year to year are increasing for the better. Services performed by the Regional Office for taxpayers ranging from transfers, objections, deductions, corrections and cancellations, there is a decrease in the application. By reducing the application letter made by the taxpayer, it can be seen from year to year that the benefits of the system provided have a better impact and show that the implementation has been adequate and effective.

Effect of Tax Reporting Digitalization on Tax Revenue Optimization

The results of testing the second hypothesis in this study indicate that the digitalization of tax reporting (X2) has a partial effect on optimizing tax revenue. This is indicated by a significance that is less than 5%, namely 0.000 < 0.05.

Question items related to the digitization of tax reporting variables show that taxpayers feel simplified by tax calculations that automatically appear when filling in their sales turnover. This can minimize the existence of misrecorded or miscalculated in determining the tax debt. Whereas tax payments made after digitizing tax reporting can also be done alone without having to go to the counter or to the bank, because it can be done via bank transfer to a North Sumatra bank by filling in the STS number or regional tax payment receipt. This is in line with research conducted by Hernando and Wahyudin (2020) where there is an increase in state revenue from the taxation sector, increased compliance and more optimal tax services by modernizing digital-based tax administration. With the digitalization of reporting, this can increase taxpayer confidence in the taxes paid. As well as the convenience of timely tax reporting carried out by taxpayers, this has an effect on the smooth running of financing through the budgets set by the local government.

Conclusion

Based on the research that has been done, it can be concluded as follows:

1. Modernization of taxation has an effect on optimizing regional tax revenues in Medan City. This is in line with the use of an integrated system with government efforts to increase regional tax revenues.
2. Digitization of reporting has an effect on optimizing regional tax revenues in Medan City. This shows that the existence of digital reporting provides convenience to the public in carrying out tax obligations.

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