

## ONLINE TRANSPORTATION BUSINESS TAX COMPLIANCE

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### ABSTRACT

This study aims to determine how the compliance of online transportation business taxpayers in fulfilling tax obligations as taxpayers at the Pratama West Makassar Tax Office (KPP). The basis of this research is a qualitative descriptive type of research. The analytical method used in this study refers to the steps proposed by Miles and Huberman. Data obtained from the results of this study through semi-structured interviews and documentation. Informants in this study were employees of Pratama Tax Office (KPP) West Makassar and several online transportation partners / drivers. The results show that not all online transportation partners / drivers understand tax reporting procedures properly, the efforts of Pratama Tax Office (KPP) West Makassar to minimize the obstacles that occur, by socializing taxation either directly or through social media or online. Another problem that arises is that there are no specific regulations governing the online transportation business classification (KLU) itself. So it is difficult to detect tax compliance of online transportation business taxpayers.

**Key Words : Business Taxpayer Compliance, Online Transportation**

### 1. INTRODUCTION

Online transportation offers convenience, lower costs, more guaranteed comfort and security (Endang, 2017). The online motorcycle taxi transportation has proven to provide significant changes, especially for the social life of the community. The application of communication technology by this online transportation company is considered effective because it answers social problems, congestion and insecurity in public transportation.

Moreover, the application of this communication technology is considered by most people to provide convenience benefits for its users in ordering public transportation. People can order public transportation anywhere and anytime, because these service providers are able to offer transportation services that combine public transportation with the application of mobile friendly applications (Wiratri, Melisa and Devie, 2017) which switch from conventional modes of transportation to online modes of transportation (Endang, 2017)

Online transportation companies themselves have not been regulated in law and regulations. The legal basis for the problems that arise is carried out through legal construction. One of the online transportation companies, Go-jek, has not been included in one of the types of public transportation modes that its existence is recognized in the clause of Law No. 22 of 2009 concerning Road Transportation Traffic (Rahmatullah, 2018)

One of the cities that has become the center of this transportation development is a big city such as Makassar City. Its existence makes it very easy for people to carry out activities when they are busy. The positive impact of online transportation is not only felt by the community, online transportation also contributes to the wheels of the Indonesian economy. The research results prove that GO-JEK donates 9.9 trillion rupiahs to the national economy. The study, which involved more than 7,500 respondents, represented the population of driver partners, MSMEs (micro, small and

medium entrepreneur), and consumers in 9 regions, such as Bandung, Bali, Balikpapan, Jabodetabek, DIY Yogyakarta, Makassar, Medan, Palembang, Surabaya. The respondents are partners and consumers who have been active in the last 1 month (Kompasiana.com) (download July 15 2019)

This research will examine the compliance of online transportation business taxpayers at Pratama Tax Office West Makassar. The approach used in this research is a descriptive qualitative approach. Qualitative research is a research to describe and analyze phenomena, events, social activities, beliefs, perceptions, thoughts individually or in groups (Nana Syaodih Sukmadinata, 2011: 60). Meanwhile, the descriptive method is a method used to examine the status of a group of people, an object, a set of conditions, a system of thought, or a class of events in the present (Nazir, 2011: 186).

Based on the background of the study above, the formulation to be studied is "How is the compliance of online transportation business taxpayers in Makassar City"

## **2. RESEARCH METHOD**

The research approach used is a descriptive qualitative research approach. Qualitative research is a research that aims to understand facts about what the subject / research actor experiences, such as behavior, perceptions, motivation, actions etc. While descriptive is data in the form of words, pictures, and not numbers (Moleong, 2016)

This research will be conducted at the Pratama Tax Office West Makassar. The location selection is based on considerations, namely the data needed by the researcher to answer the problems in this study. This research will be conducted for 2 months, namely June 2020 to July 2020.

Research informants are people who can provide information. A research informant is something whether a person, object or institution (organization), which is the nature of the situation under study (Sukandarumidi, 2002).

The informants in this study were employees of the Pratama tax Office West Makassar regarding online transportation business taxpayer compliance.

Qualitative data analysis is an effort made by working with data, organizing data, sorting it into units that can be shared with others (Moleong, 2016).

Data analysis in qualitative research was carried out before entering the field, during the field and after finishing in the field (Sugiyono, 2015). In qualitative research, data is obtained from various sources, using various data collection techniques (triangulation), and is carried out continuously until the data is saturated (Sugiyono, 2017). The analysis method used in this study refers to the steps proposed by Miles and Huberman, namely: data collection, data reduction, data presentation and drawing conclusions or data verification (Ilyas, 2016)

## **3. RESULT AND DISCUSSION**

### **1. The law governing the online transportation tax**

From the results of interviews with informants, it can be seen that basically the online transportation tax aspect leads to income tax so the law which is used is Law No. 36 of 2008 concerning Income Tax. Income Tax (PPh) is a tax imposed on individuals and entities based on the amount of income received during one year.

In principle, the Indonesian government applies a single rate for corporate income tax of 28% which took effect in 2009 and was later reduced to 25% for the 2010 fiscal year and beyond. This rate is intended for domestic corporate taxpayers and permanent establishments. The obligation of taxpayers to self-calculate, deposit and report payable income tax (PPh) is an implementation of the self-assessment system adopted in Indonesia.

## **2. Online Transportation Tax Reporting Procedures**

From the results of interviews with informants, it can be seen that the tax reporting procedure at Pratama Tax Office West Makassar can be done with 3 options:

- a. Manual tax reporting, taxpayers go directly to the nearest KPP, then fill out a form or fill out an application and then submit it to the officer.
- b. Reporting taxes using a shipping service, taxpayers filling out applications or filling out new forms are sent to the tax office via shipping services such as post and others
- c. Electronic tax reporting, namely tax reporting using e-filing services.

Pratama Tax Office (KPP) West Makassar has made efforts to optimize tax services so that taxpayers, especially online transportation business taxpayers, can easily report their taxes using either manual or electronic options. Meanwhile, regarding the NPWP which is not a mandatory requirement to be a driver, the response of the Pratama Tax Office (KPP) West Makassar is that for partners / drivers who have an income below 4.5 million are not required to have an NPWP, this refers to PTKP or non-taxable income.

From the results of interviews with Pratama Tax Office (KPP) West Makassar, it is known that there is no special KLU for online transportation besides that online transportation companies are companies that do not have legal protection because there are no laws governing them. It is the reason of difficulties to detect transportation taxpayer compliance.

## **3. Barriers faced during tax collection for Online Transportation Business WP**

Based on the results of interviews with Pratama Tax Office (KPP) West Makassar that there are several obstacles, one of which is the lack of understanding of the rules, where there are still many taxpayers specifically for online transportation taxpayers, both partners or drivers and service providers who do not understand tax reporting.

Socialization is the main factor, there are still many taxpayers who do not comply with their tax obligations, it is recognized by Pratama Tax Office (KPP) West Makassar where obstacles occur not only from taxpayers or external parties but also from internal parties, the socialization that is carried out may not reach the whole so there are still taxpayers who have not received the information.

## **4. The Efforts To Minimize Obstacles That Occur During Tax Collection For Online Transportation Business Taxpayers**

Based on the obstacles that may arise, of course there must be handling or need resolution so the obstacles do not become large and have an impact on State losses. So it needs to be an effort to minimize these obstacles. The Tax Office needs to overcome it.

From the results of the interview, the efforts made by the West Makassar Tax Service Office (KPP) to overcome or minimize the obstacles that arise, the intensify socialization related to taxation, especially for the obligation to have a NPWP, increase socialization both directly and via online, direct socialization for example conducting taxation events in crowded places, for example, speaking taxes. Speak tax is a teaching activity on tax awareness at all levels of education which is carried out simultaneously throughout Indonesia. This event is part of a series of Inclusion Week initiated by the DGT.

In line with the statement of the Pratama Tax Office (KPP) West Makassar regarding the socialization of taxation, one of Gojek's partners / drivers responded that the Tax Service Office had conducted tax socialization at the Gojek office located on Jl. Sultan Alauddin No.91, Pa'baeng-Baeng, Kec. Tamalate, Makassar City. However, it is inversely proportional to the response of its competitors, Grab. There were different statements from 2 Grab partners / drivers, one of which said that they did not really understand tax reporting procedures because the tax was deducted directly by the company and felt they were not transparent. Meanwhile, the other one said that the tax was deducted directly by the company and would receive proof of withholding.

Based on the results of interviews with drivers, it can be seen that even though tax socialization has been carried out, not all drivers understand tax procedures properly and correctly so that it affects their perspective on taxes. The role of service provider companies is urgently needed, based on the results of interviews with KPP where NPWP is not mandatory for all drivers, except those that have met 2 requirements, namely subjective requirements and objective requirements, whereas if the service provider company requires partners / drivers to having an NPWP, then this will greatly help partners / drivers to understand tax procedures properly.

#### **4. CONCLUSION**

Based on the results of the research and discussion previously described, it can be concluded as follows:

1. From a tax perspective, in principle, tax collection for online transportation business entities is same as other business entity tax collection so that the law used is Law Number 36 Year 2008 concerning income tax. Corporate income tax is an income tax imposed on companies, both domestic and foreign companies. The corporate income tax rate is 22% in effect from 2020 to 2021 and will change again to 20% in 2022.

Meanwhile, from a legal standpoint, until now online transportation business entities do not have legal protection, there are no specific regulations governing online transportation. There are several reasons that underlie not legalizing online transportation, one of the reasons is that the government is seeking mass transportation facilities. In addition, there is a lack of safety guarantees from this transportation.

2. Tax reporting procedures for taxpayers for online transportation business taxpayers at Pratama Tax Office (KPP) West Makassar, there are 3 options, namely direct to KPP, via shipping services and via online. Tax reporting for business entity taxpayers uses the Corporate Annual SPT form 1771. Tax KLU or business tax classification is a code created and issued by the Directorate General of Taxes (DGT / DGT). The tax KLU code consists of 5 digit numbers to indicate what category of taxpayers we are when we

report taxpayers. For online transportation business entities do not have KLU, so it is difficult to detect the level of tax compliance for online transportation business taxpayers.

3. During the tax reporting procedure, there are several obstacles that arise, one of which is the lack of understanding of taxpayers regarding tax reporting rules, lack of understanding of the rules is that taxpayers do not carry out tax reporting procedures properly and correctly. This is a serious problem because if it is not addressed it will have a negative impact on the State.

However, the obstacles that arise are not only from external parties but also from internal parties. Efforts need to minimize the obstacles that occur, efforts are made to do socialization either directly or through social media or online.

Socialization is very important because from the socialization of taxation the public, especially corporate taxpayers, gain knowledge and information about taxes, the importance of taxes and tax benefits for state life.

## 5. SUGGESTION

Some suggestions that the author can convey are as follows:

For the Pratama Tax Office (KPP) West Makassar to improve performance in an effort to serve the public in carrying out their tax obligations. For the next researcher to add to the list of questions given to informants to obtain more information.

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