Effectiveness of E-Filing in Improving Individual Taxpayer Compliance in Submitting Annual Tax Returns

(*Study at* Kantor Pelayanan Pajak Pratama Jember)

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ABSTRACT

This study aims to analyze the effectiveness of the e-filing system in the submission of Annual Tax Returns (SPT) for Individual Taxpayers at the Pratama Tax Office (KPP) Jember during the 2019–2023 period. The research employed a descriptive quantitative approach using secondary data, consisting of the number of registered individual taxpayers, taxpayers required to file returns, and the realization of annual tax return submissions through e-filing. Effectiveness was measured using the ratio of realized output to target output. The findings reveal that the effectiveness level of e-filing fluctuated over the years: 73.35% (2019), 69.47% (2020), 90.57% (2021), 80.35% (2022), and 65.89% (2023). According to the effectiveness category defined by the Ministry of Home Affairs Decree 690.900-327/1996, the e-filing system was categorized as less effective in 2019, 2020, and 2023; effective in 2021; and moderately effective in 2022. Therefore, although e-filing provides convenience and efficiency, taxpayer compliance through this system has not been consistent and still faces several challenges.

Keywords: *Effectiveness, E-filing, Taxpayer Compliance, Annual Tax Return,* KPP Pratama Jember