



The personal income tax associated with an online self-assessment system based on legal certainty

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Abstract

Taxation is an important part of state revenue. Income tax (PPh) is a type of taxation, which makes a major contribution to taxation. In terms of the subject, there are two types of income tax, namely personal and corporate income tax. Personal Income Tax is a tax that is charged to personal taxpayers on the income earned in the tax year. Indonesia currently adopts a self-assessment system, namely by entrusting tax calculations and reporting to taxpayers. As technology develops, the tax collection system also changes where now the self-assessment system uses online tax services. This study analyzes the scope of personal income tax and how the basis for an online self-assessment tax collection system so that it can provide legal certainty. The results of this study indicate that the online self-assessment collection system has been regulated in PER-06 / PJ / 2018 and SE-42 / PJ / 2017 so that it meets the principle of legal certainty.

Keywords: personal income tax, legal certainty, online self assessment system

Introduction

The 1945 Constitution states that all aspects relating to the interests of the people, nations, and state must be based on law. Act of 1945 created the meaning contained in that provision has the role so that people could live to live an affluent arrive at that goal with the cost not a little to fund various needs in the construction and routine spending for national purposes mainly used in the public sector.

Acceptance of the sector taxes are a source of income in the state treasury in this case is the state budget, and therefore income tax funds have a role important for the country, where the high acceptance of the tax will be increased in line with the stable of its political and population growth rate, if the political stability of both then the economy will increase. Taxes collected will have an impact on reducing individual income/ wealth but will increase income for the wider community, because people who have paid taxes will later be replaced indirectly with welfare, through financing to develop development and used to finance routine expenses or state operational costs. Whose end goal is to benefit the people. So the tax will be returned back to the community in the form of welfare.

Taxation is an obligation of the people by the State with certain provisions according to the Laws an invitation to pay to the state, which is forcing. Tax laws in the make, the procedure of its creation must look at sustainable theory and principles of the nature generally in line with these provisions, specifically tangent to the issue of the collection in order to achieve justice. Income Tax Act has changed the intent to improve the optimization of revenue the state to keep me apply a self-assessment system that is easier to implement and provide fairness and minimize costs (Efficiency in administration).

One of the main determinants of any country's economic development is its tax structure. The state, through its tax structure, provides the financial means to treat residents and non-residents within its jurisdiction. Therefore, tax reform must be in line with economic trends, so that tax revenues

and expenditures are not balanced and provide taxpayers with ease and willingness to pay taxes owed. The tax administration system in Indonesia has experienced significant progress where Indonesia has implemented a self-assessment tax collection system with online services.

Tax collection services are also characterized by the emergence of an online tax service system, which aspires to be able to make it easier for the public to carry out their tax obligations. According to the "Regulations DGT on Transaction Security Online Tax Service in Electronics" (PER-06 / PJ / 2018) and the "Circular DJP on the Implementation Guidelines for the Implementation of Taxation (SE-42 / PJ / 2017)" online tax service transaction security online. Based on these regulations and circulars, it can provide legal attention to online tax collection and management, which is expected to maximize the implementation of tax regulations related to the use of this online tax service for tax collection and management, so as to optimize tax revenue and income.

The income tax collection system is based on a self-assessment system using a notification letter. Even though the tax service has been carried out online, the notification letter is still used but in soft copy. Notification letter acts as a tool for calculating, calculating, reporting taxes, and is also used to calculate tax payable and tax reports completed in one tax year. Taxpayer is here to participate actively contributes to filling, counting, taking into account, pay, and report their own tax return her. The use of this online self-assessment system to carry out tax collection and management will bring problems and obstacles to the system, so that legal certainty is needed in its implementation.

Problems

1. How is the implementation of *self-assessment* tax collection on personal income tax *system*?
2. How is legal certainty in the implementation of the online *self-assessment* system?

Discussion

Implementation of Online Self-Assessment System on Personal Income Tax

Mr. Rochmat Soemitro said, Taxes are the contributions of the people to the state treasury by Laws (enforceable) with no lead gets services (cons Achievement) directly demonstrated and used to pay for general expenses. From a legal perspective, what is meant by taxation is a contract originating from the law, which requires subjective and objective conditions to be fulfilled to deposit money with a predetermined nominal to the State based on law, and this amount can be enforced without directly receiving compensation, plays a role. Providing (conventional) funds for development and state spending, and providing incentives and means for achieving goals outside the economic sector.

Taxation is an important source of income to support the state budget. As part of a vital aspect, taxes have a function as a budgetary, namely to finance state expenditures in the public sector by using taxes, where tax is a source of revenue for money that will be collected into the state treasury, and taxes also have a regulatory function (regulated) is taxation as an instrument to control and implementing the policy of the State in the aspect of social and economic. Regulated is a complementary function of the main tax function.

There is a taxation system in Indonesia, including: The Official Assessment System is a taxation arrangement that gives tax collectors the authority to decide the nominal tax paid. Taxation Assessment Letter issued by the authorities of tax, the tax authorities to determine the amount receivable taxes must be paid right back. Then turning to semi self-assessment system and withholding system, wherein Semi-Self Assessment system that both parties (the tax authorities and taxpayers) in determining the amount authorized nominal tax receivables (taxpayers). Meanwhile, the Withholding system is a third party authorized to collect and / or with hold taxes. Then, he (a third party) is identified as depositing it and reporting it to the tax authorities. On 1 January 1984 Self-assessment system is put into use. This system of taxpayers is trusted to calculate and calculate the tax, then create a billing code to pay and report to the Tax Service Office based on their domicile or use an electronic application that has been released by the directorate general of taxes and a third party is authorized by the directorate general of taxes.

According to the philosophical side, the self-assessment system is considered to be more in line with the philosophy of Pancasila and the 1945 Constitution to protect the rights and obligations of the people in carrying out obligations in taxation. This system is a means for the community to participate in the budget and development of national development. Content of financial efficiency, the government hopes to me to raise the ratio of tax to gross domestic product, increase taxation, minimize distribution dependents unfair tax, and reducing the complex administrative problems. The hope of changing this system can increase the accountability and stability of income, increase equity, minimize the cost of expenses in tax collection and simplify tax manager taxes ideal and facilitate tax management.

The system of administration of tax levies that are ideal, easy to understand and do is necessary, so that in the collection can be optimal, namely in the tax levy is able to

facilitate the public in carrying out their obligations and the State can easily supervise and control it. Hopefully, with the taxation method, all types of taxes can be paid on time, openly and responsibly. Self-assessment is the system used in taxation in Indonesia today. Taxpayers have an active role in paying their taxes. It is expected to increase income tax revenue.

Every subject of taxes that meet tax obligations in accordance with the law shall implement a system of self-assessment, must actively register, calculate, and take into account, pay liabilities taxes her, and tax reporting her in accordance with the Laws. After the end of the tax year and / or tax period, Taxpayers can send their Tax Returns (notification letter) online or report directly to the Tax Office to report their tax obligations. As a result of the improper submission of tax returns, the discovery of financial records that are hidden by the taxpayer in accordance with Article 12 Laws General Provisions and Tax Procedures, then only the tax assessment issued to taxpayer particular.

Implementation of self-assessment system in taxation, taxpayers need to be supported by an understanding of the proper tax obligations. By changing the official-assessment system into a self-assessment system, a substantive tax liability will emerge. Self-assessment system contributes to the fulfillment of funds (funds of the people) to meet the needs of government, to carry out the role of government, because the additional of the taxpayer does not only depend on tax-management activities.

The object of income tax is any financial income that taxpayers get from both inside and outside Indonesia, can be used for consumption in any name and form, can increase the glory of the taxpayer. A person can be classified a taxpayer if it has been fulfilled its provision of Income Tax. Income tax is collected on the income received by individuals or taxpayers in that tax year. There are several types of income-tax subjects, namely individual tax subjects, corporate tax subjects, and permanent establishment tax subjects.

Domestic individual taxpayers' income tax rate adopts a progressive tax rate. The rate of a progressive tax is a percentage of the tax rate used. The greater the amount of income or the tax object, the higher the progressive tax rate. Progressive tax rates are used to apply the principle of justice in taxation, that is, the higher the income, the lower the tax rate. Based on the percentage increase in the rate can be classified into three categories or progressive tax rates: a). Tax rates progress in -progress: an increasingly high percentage of the increase; b). Fixed progressive tax rate: fixed percentage increase; c). Progressive tax rate depressive: the percentage increase is getting smaller.

The procedure for collection system self-assessment online can be optimized if supported by knowledge of taxation, how to access online tax service and knowledge of the online tax service and have discipline taxes, characteristics legal certainty in the self-assessment is simple in calculation, carried out with simple, equitable, and fair.

The key to the success of the online Self-Assessment System is also inseparable from the control and implementation of punishment based on general provisions of taxation. For example, the supervisory model is to control the accuracy of the payment of tax receivables and the tax returns, for those who violate or do not comply with the meal will be issued a warning letter. Taxpayers who are

known to breach or non-compliant in paying the tax payable will be carried out tax audits to determine the actual level of compliance to tax laws (tax assessment corrections made and reported by the taxpayer through notice of payable).

Fulfill the registration obligations, resolve, or calculate and submit tax returns, pay taxes, keep making books and records and handed over documents during the examination, if done with non-compliant it will be detrimental to the State. Taxpayer invite who do not comply will be given a Warning Letter, Notification letter, Tax Collection by Forced Letter, and may be subject to punishment shall be briefer 6 (six) months and not later than 2 (two years) cage (in accordance with the General Provisions and Procedures for Taxation). Taxpayer who deliberately violate could harm the state's a tax collector. Therefore, it is expected that taxpayers and tax authorities will take an active role in optimizing tax revenue. The application of self-assessment will show if the problems in the implementation of the sanctions of the taxpayer and the tax authorities are not implemented properly.

The advantage of the online self-assessment system is that the tax authorities entrust management to fulfill tax obligations to Taxpayers in real time by using electronic devices that have access or a network in the taxation application provided by the directorate general of taxes or a third party that has been authorized by the directorate general of taxes as an online tax service provider.

The weakness of the self-assessment system online from the tax authorities is the third party is not yet fully open user of data taxpayer and from the taxpayer side due to lack of mentoring and socialization, many Taxpayers who still have difficulty using online services to calculate/ calculate taxes payable, so that many taxpayers are ultimately mistaken in the tax records, there is confusion in recording the payable tax and the opportunity for tax evasion, because only the taxpayers know the truth of the tax report.

Legal Certainty In Execution of Online Self-Assessment System

Indonesia is a rule of law, the law is a tool to regulate the life of society and the state. The constitution is the foundation in the country, therefore Indonesia must uphold the values of the rule of law. The highest power of a country is based on law, this is the concept of a rule of law. The rule of law is everything related to a social contract in a country which is regulated by law.

The rule of law is always associated with the Constitution, especially in regulating and / or affirming the guarantee of the basic rights of citizens and the protection of their rights. The essence of a rule of law is to protect basic human rights, so that the existence of the constitution in a country is absolute (conditional sine quantum). The constitution is the basis used as a rule of state, government, and social life in society. Therefore, a rule of law is the same as a constitutional state to a certain extent.

The country's highest legal authority lies in the law itself, therefore, whatever the name, all the countries without exception should not it is subject and obedient to the law. As a control in society, rules or principles which are commonly referred to as laws are made. According to Mochtar Kusumaatmadja, Law infinite regulation, but includes institutions and / or ordinances that embody the laws in reality.

A country that is established according to law has four (4) main principles, namely: the principle of legal certainty, the principle of equality, the principle of democracy, and the principle of forming a government that provides services to the community.

The principle of legal certainty must be implemented in Indonesia because Indonesia is a country of law. Legislation, propriety, and justice in administering the rules made by leaders are fundamental things that must be prioritized in the principle of legal certainty which is also the principle for the rule of law. In accordance with applicable law, the principle of legal certainty can be specifically interpreted as normative law. So that norms do not clash with each other and cause conflict, legal certainty is needed.

Laws were made to regulate people's lives (*ibi societas ibi ius*). Elaborated by Law Number 12 Year 2011 concerning the Formation of Legislative Regulations that legal norms are inherent in the Prevailing Laws. The principles in this regulation are related to the level of legislation.

According Utrecht, theory of legal certainty, there are two definitions, namely that the rules are universal enabling individuals to know what actions may or may not do, and the other is in the form of legal security for the individual from the tyranny of the government because with the rules of a general nature that people can know what that may be imposed by the State on individuals. Utrecht imposes limits on the law, "Law is a collection of rules (orders and prohibitions) that govern the social order, so that society must obey it."

Guaranteeing legal certainty is indirectly the duty of the law, to regulate people's behavior. So that the law can provide benefits and guarantee justice to the community.

Legal norms are needed to regulate the course of law enforcement to achieve justice in law. Legal certainty is the main foundation for clarifying rights and obligations in law. Legal certainty must be able to provide evidence to interpret the law. Legal certainty in terms of taxation is needed to know about the subject, object, tariff, and taxation procedure, as well as regarding tax officers who provide services in tax collection. So that it can assess the extent to which the tax officer does his job in optimizing according to the procedures set out in the taxation regulations.

One of the important sources of funding to facilitate the role of the State and / or development taxes. Thus, the role of society is very important because taxes come from the people. The government cannot act arbitrarily in taxation, because in the law there is a guarantee of legal certainty and justice for its people. However, tax collection can be forced if the community is negligent in paying tax receivables based on applicable regulations. The community is also required to work together to participate to bear the burden of the government. By increasing counseling and good examples from tax officers will have an impact on increasing honesty and a sense of responsibility in paying taxes so that tax revenues can be optimal.

Directorate general of taxes administration system or online tax service. It is hoped that it can facilitate supervision and also make it easier for taxpayers to fulfill their tax obligations. In principle, an online self-assessment is to minimize the direct relationship between taxpayers and tax officials. In order to realize the principle of tax collection that can provide legal certainty. The affirmation in the general provisions of taxation regarding who and what in

the definition of tax subjects and objects is a way to avoid misinterpretation so that the principle of simplicity and the principle of legal certainty can be implemented properly.

Reliable service improvements are mandatory in order to support them in order to optimize tax revenue. Therefore, the State Ministry of Finance issued a Ministerial Regulation, namely Decision of the Minister of Finance No. 79 / PMK.01 / 2015 concerning Account Representatives at the Tax Service Office. The role of the Account Representative (AR) is to mediate between Tax Service Office and taxpayers, also plays a role in guiding, consulting, and coaching taxpayers in order to optimize income from taxes. Account Representative referred to here is an employee who is appointed as a Liaison Officer. Account Representative in this case is the spearhead in exploring the potential in tax revenue for the State. The rapid development of information technology must take advantage of an effort to optimize the use of facilities so that taxpayers in services feel that they are given the simplicity and comfort. Facilities that include e-Nofa, e-Fin, e-Forms, e-billing, e-Filing, e-Notification Letter, One-Line Payment.

E-fin is a personal identity (ID) issued by the directorate general of taxes to the taxpayer to transact online with the directorate general of taxes. E-nofa is a tax invoice serial number made by the directorate general of taxes using the system to make it easier for the directorate general of taxes supervise and control it and in the request for the number to be determined by the directorate general of taxes, it is usually twenty percent (20%) of the previous month's sales. Therefore e-nofa is a form of system development in tax services, because previously the invoice numbering was done by the taxable entrepreneur. The development of this e-nofa system is due to the discovery of cases of counterfeit tax invoices, with potential state losses of up to trillions of rupiah.

E-Invoice is basically the same as an ordinary tax invoice but in electronic form or soft copy made by the directorate general of taxes with an electronic system is expected to be able to provide convenience, comfort, and security for Taxpayers, especially in making tax invoices, besides that, it is hoped that this e-invoice will be greater created to reduce or even eliminate fictitious tax invoices. E-billing was made to replace the old tax payment system with the hope of minimizing errors in entering nominal values and providing convenience in paying taxes. So that e-billing is an online tax payment application by creating a billing code or billing ID, then the billing code is input or input when making tax payments through a bank or a third party that has been authorized by the directorate general of taxes.

System development is also carried out in terms of tax reporting with a tax payment letter (inside the notification letter), previously in tax reporting using a tax invoice form which will later be reported to the Tax Office. Prior to this e-filing, tax reporting had also increased. Besides paper forms, there were also files stored on a CD or flashdisk which would later be checked with the directorate general of taxes for reporting. However, this step is deemed ineffective because taxpayers still have to queue at the Directorate General of Taxes to initiate this. Therefore, to make it easier for the directorate general of taxes tax reporting to create an electronic system or application to submit a notification letter online and in real time. The hope of making this e-filing is for the ease of submitting taxes, ease of monitoring

of taxation, and expected to improve the performance of tax officers. Because it uses case management and work flow, with this system it is possible for each procedure to be certain and supervised.

Applications taxation online is an online service (network) initiated by the directorate general of taxes, aims to increase services to the taxpayer gives to hopefully taxpayer registration, payment, and tax reporting. It is hoped that it can increase the satisfaction of the taxpayer, it will further increase compliance.

The foundation used in the application of the online tax service system is based on the Directorate General of Taxes Circular Letter No SE-42 / PJ / 2017 concerning Guidelines for Securing Electronic Transactions of Online Tax Services and Regulation of the Directorate General of Taxes Number PER-06 / PJ / 2018 concerning transaction security. Electronic online tax service. That online tax service is an electronic system initiated by the directorate general of taxes or other parties authorized to be used by Taxpayers to transact with the directorate general of taxes.

Online self-assessment to increase income tax revenue is also carried out by improving the quality of tax officers who are tasked with providing professional services. So that the taxpayer is helped in solving the problem, the rights and obligations of the taxpayer are carried out in accordance with the general provisions of taxation in the end, legal certainty is more secure.

Conclusion

The self-assessment system is a system that gives taxpayers the confidence to calculate, calculate, themselves the tax owed, and then make it pay and report it to the Tax Service Office where it is registered or use the online tax service provided by the Directorate General of Taxes or a third party that has been provided. Authority by the Directorate General of Taxes . Quality service improvement is something that must be done in order to support it and optimize tax revenue.

Legal certainty in the online self-assessment tax collection system, which is based on PER-06 / PJ / 2018 and circular letter of the Directorate General of Taxation No SE-42 / PJ / 2017. In principle, an online self-assessment is to minimize the direct relationship between taxpayers and tax officials. So that the tax collection principle can be realized that can provide legal certainty. Affirmation through the Taxation Law regarding who and what in the definition of tax subjects and objects is a way to avoid misinterpretation so that the principle of simplicity and the principle of legal certainty can be implemented properly.

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