TAX PAYMENT USING E-FILLING ON COMPANY IN PERUM GREEN VIEW CITY BATAM: AN INTRODUCTION

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Abstract
The General Directorate of Tax Regulations No. 47/PJ/2008 Article 1 Paragraph 7 states that e-Filing is an electronic method of filing SPT and the Annual SPT Extension Notification through the Application Service Provider. This process can be completed online and in real time. By utilizing the elfiling app, taxpayers may pay their taxes more easily. People with hectic schedules can especially benefit from this app, since it allows them to report their taxes without having to physically visit the tax office. People's faith in the tax system is increased since they can see and understand how tax dollars are spent more clearly. Sensitization and education regarding e-filing and the significance of tax payments are still required on a constant basis, even with a rise in awareness. It ensures that society may take full advantage of technological advancements and remains informed about changes in tax laws. It's critical to keep in mind that these conclusions are broad and flexible enough to be tailored to particular results in the dedicating process.

Keywords E-Filing, SPT Online, Taxes

INTRODUCTION
E-filing is a method of electronically submitting the SPT and the Annual Extension Notification of SPT, as per the Regulations of the Directorate-
General of Tax No. 47/PJ/2008 Article 1 Paragraph 7. This process is done online and in real time through the Service Provider of the Application. (mobile device). All Republic of Indonesia police officers, members of the Indonesian National Army, and governmental personnel are required by law to electronically file their yearly income taxes (PPh). Every employee of BUMN and BUMD, as well as every worker in other business and nonprofit sectors, is subject to mandates from the government. An annual PPh SPT can be filed electronically by visiting the DJP Online website at https://djponline.pajak.go.id or the website of the electronic SPT service provider. This process can be completed online and in real time.

A month after the end of the calendar year, the Government must provide evidence of Article 21 PPh cutbacks (Form 1721-A2), as per the Ministry of State Apparatus Declaration and Bureaucratic Reform of the Republic of Indonesia No. 8 Year 2015 No. 3 on Treasury. For instance, cut evidence for the 2015 Tax Year must be published by January 31, 2016, at the latest. One of the innovative outcomes of information technology development is e-filing, which helps taxpayers better perform their tax obligations and exercise their rights. Because electronic forms are readily available in online tax services that are prepared to assist customers, the process of filling out and mailing an annual SPT can be completed quickly and conveniently by email. Furthermore, as online tax services are accessible from anywhere at any time, SPT can be delivered via e-filing around the clock. Naturally, since all documents are submitted electronically, e-filing eliminates the need for physical documents on paper. While completing these construction tasks, a number of issues could arise, including: In Perum Green View, how is the public informed about the use of electronic filing for tax payments? How may e-filing tax payments be used to improve understanding and be implemented in society? What are some tips for maximizing e-filling usage?

**METHODS**

In order for the community to fully utilize the e-filing application, it is anticipated that this activity will provide an introduction and explanation of every function available on the tax site. For the method of implementation of self-construction activities there are several things that need to be done among them are as follows: 1. Provide training to the community 15 January - 16 January 2022 before carrying out the breeding activities. 2. Tests are carried out at the beginning of the activity or called a pre-test (Preliminary Test) to determine the knowledge of the participants. As far as the participants know and know about the Internet in general and basic. 3. After learning the participants about E-filling, the practitioner performs construction and materials according to the ability of the participants. (Fajrah et al., 2020) In order to support the construction that was carried out so that it was successful and smooth then can be mentioned some equipment which among others are as follows: 1. Laptop 2. LCD Projector. 3. About Pre-Test 4. Jobsheet.

Continuity The purpose of this exercise is to give participants an overview of the features available on the taxation website and teach them how to utilize the E-filling application to its fullest potential (Fauzi et al., 2023). Additionally, training on the E-Filling application's use in the tax reporting process can assist participants in providing information and learning materials to the community in a perpetually green manner. Therefore, Internet use contributes positively to the process of raising educational standards, and those who are not familiar with e-filing are
better aware of the benefits of good internal use.

RESULTS

E-Filing, or electronic filing, refers to the process of submitting documents and forms through electronic media, such as the Internet or special software provided by governments or related agencies. It is a modern alternative to manual filing or physical delivery of documents. E-Filing is generally used in the context of tax collection, both for individuals and companies (Marlina Br Purba et al., 2021). In many countries, governments have adopted the e-Filing system as an attempt to speed up and simplify the tax filing process, as well as improve tax compliance. Here are some important points about e-Filing:

1. Advantages of E-Filing: Ease: Electronic filing allows users to fill in and submit tax forms online from anywhere and at any time. Time efficiency: Using e-Filing can reduce the time required for manual filling and physical delivery. Accuracy: The e-Filing system is often equipped with automatic validation and tax calculation, which can help prevent human error. Quick confirmation: After submitting an e-Filing, users usually receive an immediate confirmation and can track their submission status. Environmental protection: By reducing the use of paper, e-Filing helps reduce the negative impact on the environment.

2. Requirements and Preparation: Registration: Users usually need to register and create an account on the e-Filing portal provided by the government or related agencies. Required Information: Before filling in the tax form electronically, make sure you have all the necessary information, such as financial statements, income, expenditure information, and tax credit claims. Security protection: Make sure you use a secure internet connection and pay attention to the privacy and security of your personal data when filling in tax forms.

3. E-Filing process: Choosing Form: Choose the tax form that suits your financial situation. Fill in Form: Fill out the form correctly and fully, following the guidelines and instructions provided. Verification and Validation: Re-check the information entered to ensure its accuracy and veracity. Submit: Once the form is properly filled in, send it electronically through the e-Filing portal. Payment: If there is a tax amount to be paid, use the payment method provided, such as an electronic transfer or a credit card.

4. E-Filing Security: Encryption: Data transmitted through e-Filing is generally encrypted to protect its confidentiality and integrity. Password protection: Make sure you use strong passwords and avoid sharing inbound information with others. Identity Verification: The e-Filing system often requires additional identity verification, such as an identification number or security query, to protect against abuse. Each country or jurisdiction has an e-Filing system that may differ in terms of terms and procedures. It is important to refer to the official guidelines and information provided by the relevant tax authorities in your country when using e-Filing.
The Perum Green View community has seen an increase in tax awareness as a result of this commitment. The advent of electronic filing has led to a greater appreciation of the significance of timely and precise tax payment. The efficacy of e-filing as a tax payment mechanism has been demonstrated by its adoption. It is simple for residents of Green View Perum to satisfy their tax responsibilities without physically going to the tax office. Additionally, e-filing makes the tax payment procedure more transparent. People's faith in the tax system is increased since they can see and understand how tax dollars are spent more clearly. Sensitization and education regarding e-filing and the significance of tax payments are still required on a constant basis, even with a rise in awareness. It ensures that society may take full advantage of technological advancements and remains informed about changes in tax laws. It's critical to keep in mind that these conclusions are broad and flexible enough to be tailored to particular results in the dedicating process. The effective adoption of electronic filing for tax payments in the community also heavily depends on the participation and support of pertinent parties, including local governments and associated organisations (Nofriani Fajrah et al., 2023).

RECOMMENDATION

In reference to the public pledge to implement electronic filing of taxes in Perum Green View, Batam City, the following recommendations are made: offering a hands-on workshop or instruction on the use of electronic filing to make tax payments. Ask a knowledgeable and seasoned tax speaker to provide you with more insight. Share information about the advantages of e-filing and how to use it by using social media and the information boards at Green View Residence. Provide fascinating and simple-to-understand content. Alternatively, by providing precise, step-by-step instructions on how to use e-filing. These can be printed and distributed to citizens, or they can be available online as written manuals, instructional videos, or infographics. Alternatively, by utilizing forums or group chat spaces where residents can talk about their experiences with e-filing. It can foster a feeling of belonging and boost civic engagement among residents.

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We want to sincerely thank everyone from the Perum Green View community who attended the event on the introduction of e-filing taxes. We are so grateful for
your fantastic engagement and enthusiasm, as well as your commitment to learning about and implementing a more effective tax payment system. Thanks to your collaboration and assistance, we were able to establish a constructive and educational atmosphere. With a stronger grasp of e-filing thanks to workshops, training, and other socializing activities, the residents of Perum Green View can now confidently handle their tax duties electronically. We value each and every query, critique, and suggestion you offer greatly. We pledge to keep an ear to the ground and offer you the assistance you require as you implement electronic tax payment filing. Your cooperative and supportive attitude will serve as a solid basis for our combined efforts to create a society that is more aware of technology and taxes.

REFERENCES