

## Digitalization of Services through Mekari KlikPajak: Analysis of Public Private Partnerships



Jacika Pifi Nugraheni<sup>1</sup>, Devita Indri Cahyani<sup>2</sup>

<sup>1,2</sup>Universitas Slamet Riyadi & Jl. Sumpah Pemuda No.18, Kadapiro, Kec. Banjarsari, Kota Surakarta, Jawa Tengah 57136

**ABSTRACT:** Digitalization in the field of tax administration needs more attention, where modern society today requires efficient and effective tax services, especially in Indonesia which uses a self-assessment tax system. Although it is the government's obligation to provide services according to the needs of the community, along with the development of approaches to improving the performance of public administration, the concept of public-private partnership has developed. One form of public-private partnership in tax administration services is Mekari Klik Pajak. This application is a digital application developed by a technology company to assist taxpayers in carrying out their tax obligations in a more practical, transparent, and in accordance with applicable provisions. This research article aims to analyze how the implementation of public-private partnerships in Mekari Klik Pajak can help accelerate the process of digitizing tax administration in Indonesia. The results of the analysis show that the implementation of public-private partnerships with Mekari makes it possible to reduce the burden on the government in the technical process, as well as develop user-friendly applications that make it easier for taxpayers, both individuals and companies, to fulfill their tax obligations. Applications such as Mekari Klik Pajak provide features that can be accessed anytime and anywhere, reducing geographical and time barriers that often occur in conventional tax systems.

**KEYWORDS:** Public-Private Partnership, Tax Services, E-government, Mekari Klik Pajak, Tax Administration

### I. INTRODUCTION

The rapid development of technology in the current era of globalization demands innovation in government administration services to the public. Modern society today requires practical services, accessible anywhere and anytime without being hampered by geographical location and time differences. This is a challenge for the government to find a modern digital-based administration (Mulia, L. T.2023; Mangkuanom, H. H., Tarigan, T. A. N. B., Pratama, A., & Aulia, M., 2024). Indonesia, as a country with various dynamics of progress in society, also needs to make efforts to fulfill public services in order to meet the expectations of society (Rinaldi, R., 2012). Traditional communities in Indonesia may still need face-to-face services, but for communities with high mobility and who have integrated technology into their daily lives, conventional services that require people to come to government offices will make things difficult for them (Saggaf, S., Said, M. M., & Saggaf, W. S. 2018).

Since the issuance of Presidential Instruction No. 3 of 2003, Indonesia has entered a new era of government administration. This policy became the basis for the Indonesian government to develop e-government. At that time, its implementation was still limited to several government agencies. However, over time, the government digitalization policy has been further strengthened by the issuance of follow-up policies. One of them is the issuance of Presidential Instruction No. 3 of 2020 concerning the National Strategy for Government Digitalization, which focuses more on strengthening and equalizing digitalization across all government agencies in Indonesia.

One of the administrative sectors that is digitalizing is tax administration. Digital innovation is very necessary in tax services because the government has a responsibility to increase state revenue through tax collection. In addition, the implementation of the self-assessment system in Indonesia has its own challenges. The Self-Assessment System is a tax collection system that emphasizes taxpayers to actively fulfill their tax obligations. This collection system gives taxpayers the freedom to fulfill their own tax obligations without any interference from the tax authorities or tax collectors (Pramudya, A. H. P., Wibisono, A., & Mustafa, M.2022; Umar, H., & Hertati, L. 2023).

The self-assessment system that provides taxpayers with the freedom to manage their own taxes has strong consequences for this service requiring digital innovation. Among the needs for digital innovation in tax services are: (1) increasing accuracy in calculating and reporting taxes; (2) processes such as reporting SPT (Annual Tax Returns), paying taxes, and submitting tax restitution can be done online and automatically; (3) transparent and traceable tax reporting allows all transactions and documents

## Digitalization of Services through Mekari KlikPajak: Analysis of PublicPrivate Partnerships

related to taxes submitted by taxpayers to be recorded digitally; (4) Enables more effective monitoring of taxpayer compliance (Riksfardini, M., Sagara, B., Firmanto, F. S., & Handayani, N. 2023).

Fulfilling digital-based service innovation is indeed an obligation of the government, but in its development, the approach to improving public administration performance has been known as public-private partnership (Gerrard, M. 2001). One representation of the implementation of the concept is the Mekari Klik Pajak application. This application was created by the Mekari company which is a Tax Application Service Provider (PJAP) and has been officially registered as a partner of the Directorate General of Taxes (DJP).

This research article aims to analyze how the implementation of public-private partnership in Mekari KlikPajak can help accelerate the process of tax administration digitalization in Indonesia. It is expected that this study will provide a comprehensive picture of the role of public-private partnership in accelerating the digitalization of tax administration in Indonesia, especially through the implementation of Mekari KlikPajak.

## II. RESEARCH METHOD

This study uses a literature review study method from various sources of relevant previous research articles, websites and various other reliable data to analyze the implementation of Public-Private Partnership in Mekari Klik Pajak. This method was chosen in accordance with the objectives of the study, namely to collect information, theories, and previously existing findings to provide a more comprehensive understanding of how partnerships between the public and private sectors can support the digital transformation process in the taxation system.

The definition of a literature review is a systematic critical analysis of existing research or documents, to provide relevant insight into a particular topic, and aims to understand the context or insight into the research problem being faced (Okoli & Schabram, 2010; Fink, 2014).

## III. RESULT AND DISCUSSION

### A. *Mekari KlikPajak Digital Service Innovation*

Klikpajak is a cloud-based online tax application, where taxpayers can access klikpajak anytime and anywhere as long as they have an internet connection. This application has been officially registered as an official partner at the DJP or Director General of Taxes, in accordance with KEP-545/PJ/2022 dated November 21, 2022. The company that created this application is PT. Jurnal Consulting Indonesia. With this application, taxpayers can get tax services starting from calculating, depositing to reporting more effectively and efficiently. This application is also equipped with supporting features in the process of providing online tax services, such as e-filing, e-biling, e-invoice, e-bupot, etc. With these features, it is hoped that it can provide convenience and comfort for taxpayers in accessing klikpajak. (Mekari Klikpajak, 2023). Taxpayers can manage various activities related to taxation including: (1) E-Filing; (2) E-Billing; (3) E-Invoice; (4) E-Bupot Unification.

- E-Filling in the Mekari KlikPajak application is very easy, namely by using the EFEIN number, NPWP, klikpajak account, and SPT form and the CSV tax document to be reported. Through this feature, taxpayers can report their annual SPT with just one click. In addition, SPT reporting can be done practically, effectively, efficiently, and integrated. The advantages of e-filing are: a) Report tax SPT with just one application; b) Reporting can be done practically and quickly; c) Report history will be saved automatically; d) With e-filing, you can save time in tax services.
- E-Billing in the Mekari KlikPajak application is an online payment menu using the tax Billing ID. The tax Billing ID is an identification code that will be issued by the DJP Billing system, and the code is issued for the type of tax paid or deposited by the taxpayer. This feature can be used to make online tax payments and deposits for types of Value Added Tax (PPN), and Corporate and Personal Income Tax (PPH). The advantages of e-Billing are: a) Tax history is stored securely; b) More practical and time-saving.
- E-Invoice in the Mekari KlikPajak application is a menu for creating electronic tax invoices or proof of Value Added Tax (VAT) collection. Through this e-invoice, taxpayers can make several types of e-invoice reporting, namely input tax invoices, output tax invoices, combined tax invoices, replacement tax invoices, back tax invoices, defective tax invoices, and canceled tax invoices. The advantages of e-invoices are: a) Taxpayers can manage tax invoices online; b) Practical and saves time; c) More accurate results compared to manual; d) Automation of tax invoice management is faster and more efficient.
- E-Bupot Unification in the Mekari KlikPajak application is a menu that helps taxpayers in reporting Unification PPh Periodic Tax Returns. The legal basis for reporting Unification PPh Periodic Tax Returns has been regulated in the Regulation of the Director General of Taxes Number PER-24/PJ/2021. Unification PPh Periodic Tax Returns are periodic tax returns used by Income Tax Withholding/Collectors (PPh) to report their own withholding, collection, or deposit obligations for several types of PPh in one tax period. Unification PPh Periodic Tax Returns consist of several types of income tax (PPh), and proof of withholding for the Unification PPh is reported through the Unification e-bupot application. The advantages of e-bupot are: a) Report 5 types of PPh with one application; b) Migrate withholding evidence data in a short time; c) More practical and saves time; d) Review of withholding evidence management activities is easier online.

## Digitalization of Services through Mekari KlikPajak: Analysis of PublicPrivate Partnerships

The presence of Mekari KlikPajak, which is a new digital innovation in tax administration, as seen from the innovation indicators by Everret M. Roggers in Suwarno (2008), namely:

|                    |  |
|--------------------|--|
| Relative advantage | Through this application, taxpayers are facilitated in obtaining tax services. This application allows taxpayers to carry out all tax service activities with just one application, and of course will save time and costs. Equipped with supporting features, taxpayers can report SPT, payments, create electronic invoices, and report tax deduction results with system calculations that are guaranteed to be accurate and safe.  |
| Compability        | Mekari Klik Pajak shows a high level of digital compatibility based on the analysis of indicators of integration with accounting systems, ease of use for non-technical users, use of cloud and remote access, compliance with the latest tax regulations, and automation features and regular updates. Mekari KlikPajak provides various features that facilitate integration with existing systems, a user-friendly interface, and compliance with regulations that are continuously updated. This service innovation helps overcome the challenges often faced by taxpayers to ensure that their tax systems remain efficient, accurate, and in accordance with applicable regulations.   |
| Complexity         | Mekari Klik Pajak has succeeded in reducing the technical and operational complexity in the tax process for its users, making it a simpler and more efficient solution, both for individual and corporate users. This can be seen from the indicators of a user-friendly interface, high automation in tax calculation, reporting, and payment reduces manual intervention and process complexity, and integration with existing systems allows companies to connect Klik Pajak with accounting software that is already used, automatic support and updates   |
| Triability         | Mekari Klik Pajak has successfully reduced the barriers to technology adoption and provided users with the opportunity to evaluate the benefits of the platform first, making it a solution that is easier for companies to accept and adopt. This can be seen from several indicators, namely free trials and risk-free learning, fast and easy registration and setup processes, users can try specific functions first before deciding to adopt the entire platform., direct support from the customer service team makes it easy for users to resolve technical issues or questions they have, improving the trial experience., the transition process from conversational use to full use is very smooth, with few technical or administrative obstacles that users need to face. |
| Observability      | This application allows users to easily observe the results of using the platform and ensure that the tax process is running properly. This provides a greater sense of security, transparency, and control for users in managing their tax obligations. This can be seen from the tax calculation indicators that are immediately visible, real-time reports and notifications, transparency in filling out tax returns, a comprehensive dashboard that provides a comprehensive overview of tax obligations and payment status, direct feedback on tax compliance, notifying users if there are problems that need to be fixed immediately.  |

The role of public-private partnership in the digitalization of tax services in the context of Mekari KlikPajak brings innovation and digital technology to simplify and accelerate the process of taxpayers managing tax obligations. In addition, this digital innovation can also be used as a step to improve service quality and customer satisfaction (Rinaldi, R., 2012 ).

### ***B. Public-Private Partnership in Digitalization of Tax Administration***

Public-private partnership is a form of cooperation between the government and the private sector to provide public services that are usually managed by the government. This concept is one of the feasible policy alternatives in government budget efficiency, and is widely used especially in policies related to infrastructure development (Gerrard, M. 2001). In order to realize good infrastructure

## Digitalization of Services through Mekari KlikPajak: Analysis of PublicPrivate Partnerships

development and public services, this concept emerged, also interpreted as cooperation between the government and the private sector to meet the needs of the community. The mechanism is in the form of alternative financing in the provision of public services that can be widely used by the community. This concept has been widely adopted in developed countries (Gerrard, M. 2001). The public-private partnership model is a contractual relationship that clearly and in detail states the form of the agreement and all obligations that must be fulfilled by each party. So that with this cooperation scheme, it is possible for both the government and the private sector to have their respective roles (Gerrard, M. 2001).

Although the concept of public-private partnership in many studies focuses on analyzing its relationship with infrastructure development, in the context of digital innovation services it can also be said to be a public-private partnership. This refers to a model of cooperation between the public sector (government) and the private sector (companies) which aims to solve public problems by involving expertise and resources from both parties.

In this case, the government (DGT) cooperates with the private sector, namely the Tax Application Service Provider (PJAP). They are companies that provide application services or technology that support the implementation of tax administration in Indonesia, including electronic tax reporting and payment systems. Tax Application Service Providers (PJAP) are parties appointed by the Director General of Taxes to provide Tax Application services for Taxpayers and can provide Supporting Application services for Taxpayers. PJAP provides tax application provision services consisting of: 1) provision of Taxpayer Identification Number (NPWP) for Individual Taxpayers who are Employees; 2) provision of electronic Withholding Certificate issuance and distribution application; 3) provision of Host-to-Host (H2H) e-Invoice; 3) provision of Billing Code creation application; 4) provision of Tax Return (SPT) application in the form of electronic documents; and 5) distribution of SPT in the form of electronic documents (source : <https://www.pajak.go.id/id/pengertian-dan-jenis-layanan>).

As a partner of the Directorate General of Taxes (DGT), PJAP has the following obligations: 1) guarantee the confidentiality of service user data in accordance with laws and regulations; 2) fulfill the provisions of service quality in accordance with the Service Quality Standards; 3) implement the principle of consumer protection in accordance with the provisions of laws and regulations; 4) implement the principle of risk management; 5) notify: cooperation and/or termination of cooperation with other parties; addition and/or termination of supporting application provision services; and/or changes in share ownership and/or management composition to the Director General of Taxes Director of Tax Information Technology; 6) in the event that the Tax Application Service Provider cooperates with other parties, the Tax Application Service Provider has the obligation to: ensure the security and smooth provision of tax services, including in cases where it is carried out through cooperation with other parties; conduct regular supervision of the performance of other parties who cooperate with the Tax Application Service Provider; and be responsible for all consequences arising from the provision of services organized by other parties who cooperate with the Tax Application Service Provider; 7) assist the Directorate General of Taxes in increasing voluntary tax compliance, including in the form of socialization activities, tax policy campaigns, and provision of pro bono services; 8) comply with the provisions as stated in the Decree of the Director General of Taxes concerning the Appointment as a Tax Application Service Provider; 9) release the Directorate General of Taxes from all claims related to the provision of services as a Tax Application Service Provider, including misuse of digital identity authentication, such as Electronic Filing Identification Number (EFIN), user identity (username), password, Personal Identification Number (PIN), electronic signature, electronic certificate, token, passphrase, and other digital identity authentication that can result in damage and/or loss either directly or indirectly, either in the form of loss of profit, data usage, or other non-material losses (source: <https://www.pajak.go.id/id/kewajiban-dan-larangan>).

PJAP's rights include being published as a Tax Application Service Provider, including through the Directorate General of Taxes website; and obtaining information on the issuance of new regulations in the field of taxation (source: <https://www.pajak.go.id/id/hak-pjap>).

Public-private partnerships are very important in the digitalization of tax administration, where this concept allows the government to use digital service applications that are applied to the community and increase taxpayer compliance with various conveniences provided to carry out various tax administrations online (Hodge, G. A., & Greve, C.,2007). Meanwhile, on the private sector side, this may be a great opportunity to get involved in projects that are usually managed by the government, and benefit from the service fees provided to the government and users.

The concept of public-private partnership in the digitalization of tax administration in terms of budget investment efficiency, namely this partnership model, is certainly very beneficial for both parties. This helps the government to allocate funds for other more urgent sectors. In addition, from the private sector, the opportunity to gain profit from service fees is also very large. Although in the cooperation agreement, the government in this case does not provide a guarantee in part of the cost of developing a digital tax system, the risk of technology failure, market acceptance, and operational errors to reduce the burden of company risk (Grimsey, D., & Lewis, M. K., 2004; Ball, R., & Clegg, R.,2017), However, the partnership with DJP provides a more stable revenue stream for PJAP. With many tax service users relying on the PJAP platform, companies can earn sustainable revenue, either through subscription fees, transactions, or other monetization models.

In addition, in terms of technology utilization, the government benefits from utilizing the technology provided by PJAP in accelerating and simplifying the taxation process. The use of digital applications or platforms makes it easier for taxpayers to



## Digitalization of Services through Mekari KlikPajak: Analysis of Public-Private Partnerships

calculate, report, and pay taxes online, reducing manual bureaucracy that often takes time and resources. With a user-friendly digital platform, taxpayers can also access tax services anytime and anywhere, using a computer or smartphone. This is very helpful, especially for taxpayers who are busy or located far from the tax office. This is a strength for the DGT to increase taxpayer compliance. Taxpayer compliance will have an impact on increasing state tax revenues (Alabede, J. O., Ariffin, Z. Z., & Idris, K. M., 2011; Chen, H., & Liao, Y. 2014).

The concept of a profitable public-private partnership is when various resources, knowledge and skills are brought together (dimas reference), this is used to build mutual understanding and support decision making (Peroff, DM, Deason, GG, Seekamp, E., & Iyengar, 2017), and identify preparation, objectives, development structures, effective and efficient actions, and the nature of sustainable partnerships.

### CONCLUSIONS

Digitalization of tax services through Mekari KlikPajak is a representation of Public-Private Partnership in improving efficiency, transparency, and ease of access in the tax system in Indonesia. The collaboration between the government and the private sector, in this case the Directorate General of Taxes (DJP) and PT. Jurnal Consulting Indonesia, provides innovative solutions that not only simplify tax calculations, reporting, and payments, but also improve the overall quality of tax services. Through the Public-Private Partnership mechanism, the government has succeeded in carrying out service reforms in the form of the latest technology, this platform is able to simplify the previously complex tax process, improve tax compliance, and support government efforts to increase state revenues.

Public-private partnerships provide great potential to strengthen the tax system in Indonesia, while also becoming a model for the digitalization of other public services in the future. Furthermore, the Public-Private Partnership model in the tax sector can be the key to realizing more efficient and quality public services in the future.

### ACKNOWLEDGMENT

My deepest gratitude to all parties who have supported me during the writing of this article, Digitalization of Services Through Mekari KlikPajak: Analysis of Public-Private Partnerships. Thank you to my co-authors, and the leaders at Slamet Riyadi University who have contributed moral support to complete this research article. We are looking forward to a good response from readers to perfect and improve the quality of this work. We would also like to thank the researchers and authors of the academic studies referred to in this article, whose work has provided a strong foundation for my analysis. Lastly, I am very grateful to my family for their love, patience, and constant encouragement throughout this process. Their understanding and support have made this work possible.

### REFERENCES

- 1) Alabede, J. O., Ariffin, Z. Z., & Idris, K. M. 2011. Factors Influencing Taxpayers' Compliance with Taxation Policy in Nigeria. *International Journal of Business and Social Science*, 2(3), 150-157.
- 2) Ball, R., & Clegg, R. 2017. Risk and Uncertainty in Public-Private Partnerships: The Role of the Government as a Risk Manager. *Journal of Financial Management of Property and Construction*, 22(2), 148-166.
- 3) Chen, H., & Liao, Y. 2014. Exploring the role of e-government services in improving taxpayers' compliance. *Government Information Quarterly*, 31(4), 721-731.
- 4) Fink, A. 2014. *Conducting Research Literature Reviews: From the Internet to Paper*. SAGE Publications.
- 5) Gerrard, M. 2001. Public-private partnerships. *Finance and development*, 38(3), 48-51.
- 6) Grimsey, D., & Lewis, M. K. 2004. *Public Private Partnerships: The Worldwide Revolution in Infrastructure Provision and Project Finance*. Edward Elgar Publishing.
- 7) Hodge, G. A., & Greve, C. 2007. Public-Private Partnerships: An International Performance Review. *Public Administration Review*, 67(3), 545-558.
- 8) Mangkuanom, H. H., Tarigan, T. A. N. B., Pratama, A., & Aulia, M. 2024. Transformasi Digital: Dampak dan Tantangan Teknologi Informasi di Era Modern. *Jurnal Kreasi Rakyat*, 2(1), 36-43.
- 9) Mulia, L. T. 2023. Kewarganegaraan Digital Pada Era Globalisasi Di Indonesia. *Iuris Studia: Jurnal Kajian Hukum*, 4(1), 1-5.
- 10) Okoli, C., & Schabram, K. 2010. *A Guide to Conducting a Systematic Literature Review of Information Systems Research*. Sprouts: Working Papers on Information Systems
- 11) Peroff, DM, Deason, GG, Seekamp, E., & Iyengar, J. 2017. Mengintegrasikan kerangka kerja untuk mengevaluasi Kemitraan Pariwisata: Sebuah eksplorasi keberhasilan dalam siklus hidup upaya pengembangan ekowisata kolaboratif. *Jurnal Rekreasi dan Pariwisata Luar Ruang*, 17, 100– 111.
- 12) Pramudya, A. H. P., Wibisono, A., & Mustafa, M. 2022. Self-Assessment dalam hukum pajak. *Jurnal sosial dan sains*, 2(2), 361-374.

## Digitalization of Services through Mekari KlikPajak: Analysis of PublicPrivate Partnerships

- 13) Riksfardini, M., Sagara, B., Firmanto, F. S., & Handayani, N. 2023. Inovasi Pelayanan Pajak Berbasis E-Government Melalui Penggunaan E-Filing Dalam Peningkatan Kualitas Pelayanan. PENTAHHELIX, 1(1), 35-44.
- 14) Rinaldi, R., 2012. Analisis kualitas pelayanan publik. Jurnal Administrasi Publik (Public Administration Journal), 2(1), 22-34.
- 15) Saggaf, S., Said, M. M., & Saggaf, W. S. 2018. Reformasi Pelayanan Publik di Negara Berkembang (Vol. 1). Sah Media.
- 16) Suwarno, Yogi. 2008. Inovasi di Sektor Publik. Jakarta. STIA-LANPress
- 17) Umar, H., & Hertati, L. 2023. Gaya Self-Assessment System, Diskriminasi, Terdeteksinya Kecurangan Berpengaruh Pada Pengelapan Pajak. EKOMAN: Jurnal Ekonomi, Bisnis Dan Manajemen, 1(1), 25-44.



There is an Open Access article, distributed under the term of the Creative Commons Attribution – Non Commercial 4.0 International (CC BY-NC 4.0) (<https://creativecommons.org/licenses/by-nc/4.0/>), which permits remixing, adapting and building upon the work for non-commercial use, provided the original work is properly cited.