Assessing Policy Effectiveness in Taxpayer Compliance: A Case Study from KPP Pratama Tangerang Timur

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ABSTRACT

The purpose of this study is to explore the application of taxpayer compliance supervision policies as outlined in SE-05/PJ/2022 at KPP Pratama Tangerang Timur. Utilizing qualitative case studies, this research incorporates data collected through in-depth interviews with compliance supervision practitioners and document analysis. The research framework, based on William Dunn's evaluation model, seeks to comprehensively assess the effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness of the policy. The findings suggest that the implementation of the SE-05/PJ/2022 supervision policy generally adheres to Dunn's evaluative criteria, although several challenges persist. This study provides an empirical reflection of the actual conditions experienced by supervisory officers in their operational roles. The outcomes of this research may serve as a foundational reference for the further development of taxpayer compliance supervision policies.

Keywords: Tax Supervision; Taxpayer Compliance.

Evaluasi Implementasi Kebijakan Pengawasan Kepatuhan Wajib Pajak: Studi Kasus KPP Pratama Tangerang Timur

ABSTRAK

Penelitian ini bertujuan untuk mengeksplorasi penerapan kebijakan pengawasan kepatuhan pajak pada SE-05/PJ/2022 pada KPP Pratama Tangerang Timur. Studi kasus kualitatif digunakan dalam penelitian ini, pengumpulan data dilakukan dengan wawancara mendalam dengan praktisi pengawasan kepatuhan wajib pajak secara langsung dan analisis beberapa dokumen. Kerangka evaluasi William Dunn digunakan untuk mendapatkan hasil yang lebih komprehensif melalui kriteria efektivitas, efisiensi, kecukupan, pemerataan, responsivitas, dan ketepatan. Penelitian ini menyimpulkan bahwa implementasi kebijakan pengawasan SE-05/PJ/2022 sudah memenuhi kriteria kerangka evaluasi William Dunn walaupun terdapat beberapa hambatan. Penelitian ini mencerminkan kondisi nyata yang dihadapi oleh petugas fungsi pengawasan dalam melakukan tugasnya. Hasil penelitian ini dapat digunakan sebagai acuan dalam mengembangkan kebijakan pengawasan kepatuhan wajib pajak.

Kata Kunci: Pengawasan Pajak; Kepatuhan Pajak.

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INTRODUCTION

Taxation plays a crucial role in generating government revenue, making tax income a fundamental component in the formulation of a country's state budget (Kuntadi et al., 2022). According to a 2021 OECD (Organisation for Economic Co-operation and Development) report, Indonesia ranked among the countries with the lowest tax ratios in the Asia-Pacific region, with a rate of 10.9%. This figure falls significantly below both the OECD average of 34.1% and the Asia-Pacific average of 19.8%. A country's tax ratio is indicative of its ability to efficiently collect taxes, with higher ratios reflecting stronger tax collection performance (Kusuma & Maryono, 2022).

The relatively low tax ratio in Indonesia can be attributed to both policy and compliance gaps, as highlighted by the Expert Staff of the Minister of Finance (Wildan, 2022). The policy gap stems from government policy choices, while the compliance gap is a result of limited capacity in tax collection and enforcement (Azzahra, 2023). Factors influencing the tax ratio can be categorized into macroeconomic and microeconomic dimensions. Macroeconomic factors include per capita income, tax rates, and the effectiveness of government administration, while microeconomic factors involve taxpayer commitment, compliance levels, inter-institutional coordination, and the mutual understanding between taxpayers and tax authorities (Prasetyo, 2016).

One of the key objectives of the Directorate General of Taxes (DGT) is to enhance tax compliance. The DGT seeks to achieve this by providing standardized services, ensuring effective taxpayer education and supervision, and promoting fairness in law enforcement (Directorate General of Taxes, 2022). Despite these efforts, the DGT's 2022 Annual Report indicates that Indonesia's tax compliance ratio from 2018 to 2021 has consistently fallen short of 100%, as illustrated in Table 1.

Table 1 Compliance Ratio of Annual Tax Return Submission

Description	2022	2021	2020	2019	2018
Compliance Ratio	86,80%	84,07%	77,63%	73,06%	71,10%
a. Corporate	67,15%	61,27%	60,16%	65,47%	58,86%
b. Employee Individual	93,71%	98,73%	85,41%	73,23%	71,83%
c. Non-employee Individual	69,11%	45,53%	52,44%	75,93%	74,28%

Source: DGT Annual Report 2022

Tax compliance can be understood from various perspectives, each offering different interpretations (Syamsudin et al., 2023). Legal tax compliance is defined retrospectively, as actual compliance can only be assessed after a comprehensive audit by tax authorities (Rosid & Romahdhaniah, 2019). Several studies describe tax compliance as the condition where taxpayers meet all their obligations and exercise their rights in accordance with tax legislation (Waluyo, 2020). Tiara Ardin et al. (2022) further define tax compliance as a taxpayer's willingness and readiness to fulfill obligations, such as reporting, calculating, and paying taxes promptly as required by law.

Tax compliance is closely tied to the monitoring of taxpayer behavior (Dimitrijevic, 2014). This supervision can take two forms: (a) initial visits and (b) ongoing oversight throughout the first year of taxpayer registration (Gangl et al., 2014). According to Minister of Finance Regulation Number 45/PMK.01/2021, the

primary role of Account Representatives at the Tax Service Office is to ensure formal and material taxpayer compliance. Thus, the connection between tax compliance and supervision is integral to maintaining compliance levels.

To improve tax compliance in Indonesia, the Directorate General of Taxes (DGT) has introduced a new strategy focusing on more efficient and effective supervision, service provision, and law enforcement based on taxpayer risk and compliance levels. This strategy incorporates compliance risk management (CRM) and business intelligence (BI). CRM involves the systematic, objective, and repetitive assessment of taxpayer compliance risks, supporting decision-making processes within the DGT. This approach is formalized in the Circular Letter of the Director General of Taxes Number SE-39/PJ/2021, issued on July 13, 2021. The DGT's CRM framework includes inspections, supervision, extensification, tax education, collections, and transfer pricing audits.

Policy decisions are crucial in addressing issues and achieving specific objectives, with clear goals and measurable impacts on society (Alaslan, 2023). Indonesia uses a self-assessment taxation system, where taxpayers calculate their taxable income, determine the tax owed, pay it promptly, and submit annual tax returns (Resmi, 2019). When this system operates effectively, the government monitors compliance through field audits, office reviews, and tax intelligence (DGT, 2021).

The purpose of supervision is to ensure taxpayer compliance and optimize tax revenue collection (Kamaruddin et al., 2022). The DGT manages this process through a structured administration system. Circular SE-05/PJ/2022 outlines the supervision process, which includes planning, implementation, follow-up, and evaluation of taxpayer oversight activities. Several studies have examined the role of supervision and CRM within the DGT, including research by Nugrahanto & Asikin (2022), Phinanti & Tobing (2023), Aini & Agustianto (2023), and Afriyanto & Suwardi (2023), producing varied findings.

Nugrahanto & Asikin (2022) found that CRM's use in taxpayer supervision is not yet fully optimized, as it serves more as a supporting tool rather than the primary method for prioritizing taxpayers, and there are concerns about data accuracy within the CRM system. Similarly, Phinanti & Tobing (2023) noted that CRM has been ineffective in enhancing tax compliance through supervision and inspections. In contrast, Aini & Agustianto (2023) reported that corporate taxpayer compliance supervision at the Pratama Bekasi Barat Tax Office has shown progress, though there are still challenges due to internal and external factors. Afriyanto & Suwardi (2023) observed that while the segmentation method for supervising strategic taxpayers has been ineffective, it has been successful in improving tax revenue for other taxpayer segments.

Given the varying results in prior research, this study further investigates the implementation of compliance supervision policies, with a specific focus on the oversight function at Tax Service Offices (KPP) that have consistently met compliance and tax revenue targets over the past three years. The research was conducted at the Primary Tax Service Office, which is significant due to its management of two distinct categories of taxpayers. This study distinguishes itself from previous research by examining the effects of the compliance supervision guidelines for taxpayers as outlined in SE-05/PJ/2022.

The issuance of the Circular Letter of the Director General of Taxes, number SE-05/PJ/2022, dated February 10, 2022, introduced new guidelines on taxpayer compliance supervision, marking a shift in the process of overseeing taxpayer compliance. This research investigates how these policies have been implemented, particularly in the planning and execution stages of taxpayer oversight, and whether these changes have improved taxpayer compliance and increased tax revenue. The evaluation of this implementation will be carried out using William Dunn's public policy evaluation framework, applying six criteria: effectiveness, efficiency, equity, adequacy, responsiveness, and accuracy.

RESEARCH METHOD

This research adopts a qualitative approach, utilizing case study methodology. The primary aim of case study research is to assess the performance or sustainability of a business, offering recommendations for improvement or maintenance (Ellet, 2018). Case study methods are commonly employed in research related to regional planning, general administration, public policy, management sciences, and education (Yin, 2015). In this study, data were collected through triangulation, a technique that combines various data sources and methods to enhance the reliability of the findings (Ahyar & Juliana Sukmana, 2020). The data consist of both primary and secondary sources. Primary data refer to information collected directly by the researcher to address specific research questions, while secondary data comprise previously collected and documented information (Sekaran & Bougie, 2016).

Primary data were gathered through interviews with individuals involved in the compliance supervision functions of KPP Pratama Tangerang Timur. Secondary data included Key Performance Indicator (KPI) achievements in taxpayer supervision, compliance target data for the years 2021, 2022, and 2023, tax revenue figures, and taxpayer compliance outcomes. Interviews were conducted to gather insights from informants regarding the implementation of policy evaluation, guided by William Dunn's criteria. Informants were selected based on their direct involvement in the compliance supervision function and the impact of their roles on taxpayer oversight. According to SE-05/PJ/2022, those involved in taxpayer supervision, referred to as the WP compliance committee, include the Head of Office, the Head of the Supervision Section, the Head of the Inspection and Collection Section, Functional Supervisor of Inspectors, and Account Representatives. All interviews were conducted in person.

The data analysis technique used in this research was descriptive, which involved determining the relevant data, collecting it, and analyzing it by comparing the findings to applicable theories. The analysis concluded with recommendations based on the research findings (Hikmawati, 2020). Additionally, document analysis was performed on the KPIs related to taxpayer supervision, the compliance target data for 2021, 2022, and 2023, and tax revenue figures from KPP Pratama Tangerang Timur. These documents highlight the targets and achievements of the taxpayer compliance supervision activities at this tax office.

The interview data were analyzed using the Miles and Huberman model (2014), where qualitative analysis is conducted interactively and continuously until saturation is reached, meaning no new information emerges. This model

involves three concurrent activities: data reduction, data presentation, and conclusion drawing/verification. The analysis process, as illustrated in Figure 1, begins with compiling interview transcripts. The data are then reduced to focus on the most relevant information, presented in a narrative format, and followed by conclusions drawn from the analyzed data.
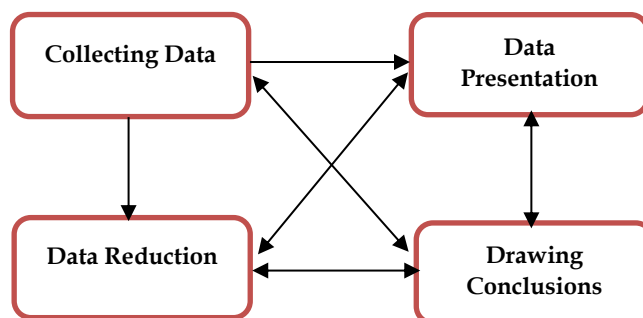

Figure 1. Interactive Qualitative Model
Source: Miles and Huberman (1984)

RESULTS AND DISCUSSION

The collection of secondary data was conducted with approval through e-Tax Research and sent via email to KPP Pratama Tangerang Timur. Interviews with tax officers were held in person at KPP Pratama Tangerang Timur between April 1 and 4, 2024, while interviews with tax consultants were conducted remotely via Zoom and WhatsApp on May 7, 2024.

According to Dunn's Theory (2003), effectiveness refers to the extent to which a policy or alternative has achieved its intended outcomes. The primary goal of SE-05/PJ/2022, as outlined in the Circular Letter, is to ensure sustainable taxpayer compliance and maximize tax revenue. In evaluating the effectiveness of the taxpayer compliance supervision policies at KPP Pratama Tangerang Timur, the analysis focuses on several key compliance indicators. Formal compliance is assessed through the submission rates of Annual Income Tax Returns for both corporate and individual taxpayers, as well as the revenue realized from Periodic Payment Monitoring (PPM). Material compliance, on the other hand, is measured.
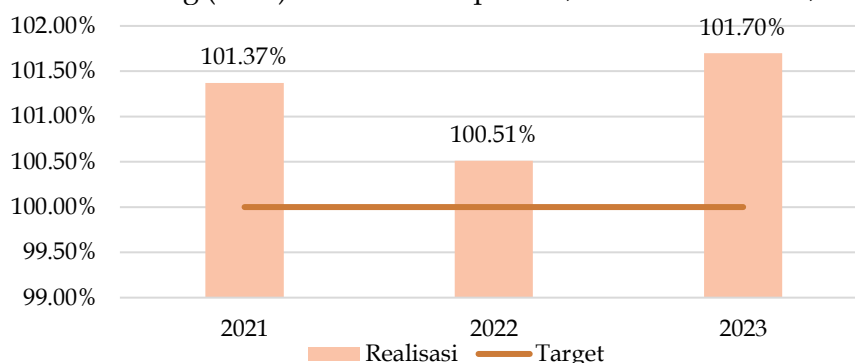

Graph 1 Realization of Compliance in Submitting Annual Income Tax Returns for Corporate and Individual Taxpayers at the KPP Pratama Tangerang Timur.
Source: KPP Pratama Tangerang Timur 2024

As illustrated in Graph 1, compliance with the submission of Annual Tax Returns by both Corporate and Individual Taxpayers at KPP Pratama Tangerang Timur consistently exceeded targets from 2021 to 2023. In addition to return submissions, formal compliance is also reflected in the timely payment of taxes. The realization of Periodic Payment Monitoring (PPM) achievements is detailed in Table 2. According to data from KPP Pratama Tangerang Timur, PPM performance from 2021 to 2023 consistently surpassed 100%. In 2021, PPM reached 104.4%, with the highest achievement recorded in 2022 at 130.25%, and 108.02% in 2023. Notably, 2022 marked the first year of SE-05/PJ/2022 implementation.

An effective KPI for PPM involves monitoring timely payments by reviewing taxpayer compliance and the accuracy of payments within the current tax year. This monitoring is intended to enhance taxpayer compliance and optimize tax revenue. Graph 5.2 presents the PPM achievements for the years 2021 to 2023.
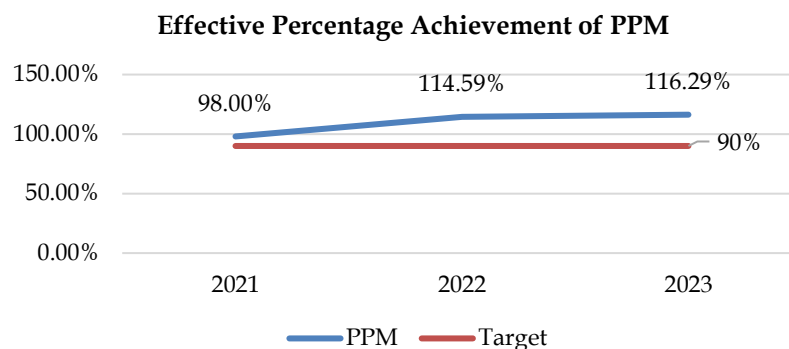
Graph 2 Effective Percentage Achievement of PPM
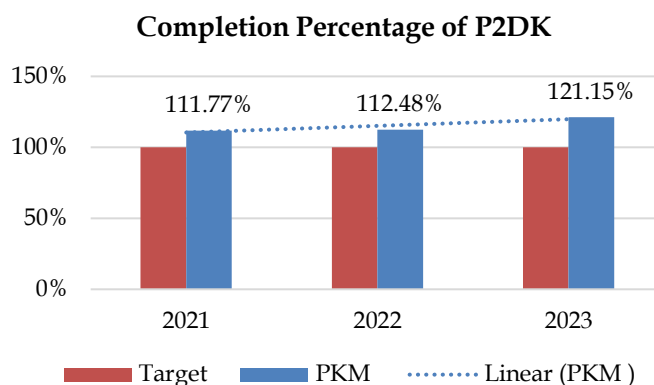Source: KPP Pratama Tangerang Timur 2024

As shown in Graph 2, the PPM achievement was 98% in 2021, increased to 114.59% in 2022, and rose further to 116.29% in 2023. This steady increase in effective PPM achievement from 2021 to 2023 suggests that the taxpayer compliance supervision policy at KPP Pratama Tangerang Timur has been effective in promoting formal compliance.

Material compliance was assessed using data on the realization of PKM revenue from 2021 to 2023. PKM focuses on ensuring the accuracy of tax payments based on actual income. The PKM revenue realization reached 127.69% in 2021, dropped to 100% in 2022, and rebounded to 118.68% in 2023. The decline in 2022 can be attributed to the introduction of the Voluntary Disclosure Program (PPS), which affected the recording of PKM revenue as it was combined with PPS realization data. However, between 2022 and 2023, PKM revenue saw an 18.65% increase, indicating improved material compliance.

"…because in 2022 there was the voluntary tax disclosure program PPS where what we obtained was directly included in the PKM realization…" (KSPS, 2024)

The interview findings revealed that the Voluntary Disclosure Program (PPS) influenced the calculation of revenue realization differently from the years 2021 and 2023. Beyond the realization of PKM revenue, the effectiveness of material compliance can also be evaluated through the target achievement

percentage for the completion of Requests for Explanations on Data and/or Information (P2DK), which is a key component of the Key Performance Indicators (KPIs) for effective material compliance supervision. P2DK is a supervisory activity focused on ensuring taxpayer compliance with their tax obligations. This process begins with research and analysis, followed by the issuance of an SP2DK, and concludes with an LHP2DK report on the taxpayers under review. The percentage of P2DK completion at KPP Pratama Tangerang Timur is depicted in Graph 5.3.

Completion Percentage of P2DK

Graph 3. Completion Percentage of P2DK
Source: KPP Pratama Tangerang Timur 2024

Based on graph 3, it is evident that the achievement of P2DK completion increased from 2021 to 2022 and then to 2023. The policy of taxpayer compliance supervision at the KPP Pratama Tangerang Timur in achieving overall material compliance can be said to be effective.

Table 2. Target and Realization of Tax Revenue for the East Tangerang Pratama Tax Office

YEAR	TARGET	REALIZATION	Achievement (%)
2019	3.681.554.664.000	3.227.029.205.981	88%
2020	2.839.984.889.000	3.010.272.251.052	106%
2021	2.726.284.616.000	2.865.295.583.870	105%
2022	2.902.009.511.000	3.661.172.133.799	126%
2023	3.668.428.050.000	3.871.998.910.436	106%

Source: Research Data, 2024

Table 4 illustrates that the tax revenue at KPP Pratama Tangerang Timur exceeded the targets set for 2020, 2021, 2022, and 2023. The revenue consistently grew from 2021 to 2023, maintaining stable performance. This suggests that the tax revenue collection at KPP Pratama Tangerang Timur has reached an optimal level.

With the implementation of the taxpayer compliance supervision policy outlined in SE-05/PJ/2022, a structured supervision planning process has been established at KPP Pratama Tangerang Timur. This process begins with the development of a supervision plan and the identification of supervision priorities, followed by the assignment of strategic taxpayers and other taxpayers, and the creation of the Supervision Priority List (DPP). The planning phase includes preparing a tax revenue security plan and an annual supervision activity plan, both of which have been implemented by KPP Pratama Tangerang Timur.

Strategic and other taxpayers are assigned at the start of the year based on the work area and revenue targets set by the Head of the Primary Tax Office.

Compliance Risk Management (CRM) serves as a tool for assessing the risk level during taxpayer selection when preparing the DPP. According to interviewees, supervisory officers offered different perspectives on CRM's use in the oversight function at KPP Pratama Tangerang Timur. The supervision function is divided into two categories: supervision of Strategic Taxpayers and supervision of Regional Taxpayers, each with distinct oversight approaches. CRM is employed to select taxpayers for strategic taxpayer supervision and to prepare the DPP. However, CRM is not the sole criterion, as each year the DGT central or regional offices provide analysis reports (LHA) that must be followed up. Interview respondents also noted that the classification criteria for business sectors (KLU) for strategic taxpayers change annually, indicating that CRM plays a role in DPP selection but is not the primary tool.

For the supervision of regional taxpayers, two out of three regional respondents reported not using CRM in preparing the DPP. They explained that the selection process for overseeing regional taxpayers typically originates from the DGT central office, and Account Representatives (AR) can add taxpayers to the list if necessary. According to the interview results, these additional selections did not rely on CRM but instead used concrete, easily monitored data. Respondents indicated that CRM data often require more in-depth analysis, as the initial results may not always align with expectations. Therefore, when using CRM in DPP preparation, ARs must first conduct a thorough analysis.

The effectiveness of CRM in achieving optimal tax revenue goals cannot be conclusively proven, as the research and interview findings indicate that CRM is not the primary tool used in DPP taxpayer selection. This conclusion aligns with Nugrahanto & Asikin's (2022) findings, which suggest that CRM functions more as a complementary tool rather than a central mechanism in supervisory activities.

The implementation of taxpayer supervision as outlined in SE-05/PJ/2022 includes formal compliance research, material compliance research (PKM), and Requests for Data and/or Information Clarification (P2DK). SE-05/PJ/2022 introduces a structured timeline for the supervision process, particularly for P2DK activities, which must be followed precisely due to its integration into the DGT's system. Additionally, there are distinct differences in the supervision patterns between the strategic taxpayer supervision section and the other taxpayer supervision sections.

The policy of supervising strategic taxpayers through a collaborative approach, involving supervisors in comprehensive research, has enhanced taxpayer oversight, as indicated by interviews with staff from the strategic taxpayer supervision section. Under the SE-05/PJ/2022 framework, the collaboration between tax examiners, supervisors, the head of the supervision section, and Account Representatives for strategic taxpayers has proven effective, yielding better results. This approach allows for more thorough research into taxpayer activities and deeper exploration of tax potential through the exchange of ideas and benchmarking against taxpayers previously audited by tax examiners. The supervisors' auditing experience has been particularly valuable in providing new insights for conducting comprehensive research.

In addition to collaboration with supervisors, a defined timeline governs the supervision of taxpayers. According to strategic taxpayer supervision officers, the timeline is sufficient and aligns well with the supervision process. When taxpayers need to follow up on the comprehensive SP2DK issued by the strategic taxpayer supervision section, it is automatically escalated to an audit. However, a significant challenge arises from supervising taxpayers for prior tax years, which can delay their response to SP2DKs from tax authorities. This delay often leads to the taxpayers entering into further supervision by Functional Tax Inspectors (FPP).

There are, however, differing views regarding the results of the SE-05/PJ/2022 taxpayer compliance supervision policy. While the new policy is seen as an improvement—being more focused and structured than previous approaches—one respondent noted that the supervision pattern using the DPP still falls short in capturing the full potential of all taxpayers, leaving the process feeling incomplete. SE-05/PJ/2022 was designed to streamline the supervision of other taxpayers, particularly given the large number of taxpayers involved, but challenges remain in making the process as comprehensive as possible.

Regarding the timeline for supervision under SE-05/PJ/2022, officers overseeing other taxpayers expressed concerns about its sufficiency. Interviews revealed that the timeline posed challenges for effective supervision, particularly when compared to the supervision of strategic taxpayers. Once the SP2DK period ends, strategic taxpayers are generally accepted for examination, while not all other taxpayers qualify for the same scrutiny. Furthermore, financial liquidity affects how taxpayers respond to SP2DK confirmations, as not all have the economic capacity to comply fully. Despite these challenges, respondents noted that the timeline encourages supervisory officers to work more quickly and accurately.

Since the implementation of the taxpayer compliance supervision policy based on SE-05/PJ/2022, there has been a notable reduction in the number of Reports on the Results of Requests for Explanations on Data and/or Information (LHP2DK) concluding that taxpayers failed to provide explanations or were not found. This improvement is due to the initial taxpayer selection process conducted by Account Representatives, which ensures that the taxpayers selected for supervision are more likely to respond. Graph 3 reflects this trend, showing consistent improvement in P2DK completion rates from 2021 to 2023.

According to Dunn (2003), efficiency refers to the ability to balance the resources used with the results achieved. In this study, efficiency is evaluated through the cost-effectiveness of the supervision process and the efforts of the supervisory staff. At KPP Pratama Tangerang Timur, the supervision budget covers expenses such as travel for supervisory staff visiting taxpayer locations. Table 5.10 presents the budget and actual expenditures for the supervisory function. The data shows that from 2021 to 2023, the budget utilization never reached 100%, with the highest realization occurring in 2022 at 86%. KPP Pratama Tangerang Timur is actively implementing efficiency measures, including adjusting travel costs according to distance, as the office covers a large geographical area.

Table 3 Budget and Realization of Supervision Function Costs

Year	Budget for Supervision Cost

	Budget	Realization	Realization (%)	Budget Increase
2021	25.480.000	22.664.500	89%	-
2022	49.623.000	47.467.000	96%	94,7%
2023	148.349.000	105.963.408	71%	198%

Source: Data of KPP Pratama Tangerang Timur

In 2021, the budget for supervision costs was IDR 25,480,000. This amount increased by 94.7% in 2022, reaching IDR 49,623,000, as outlined in SE-05/PJ/2022. By 2023, the budget rose significantly by 198%, totaling IDR 148,349,000. While this increase in funding suggests that the supervision of tax compliance under SE-05/PJ/2022 may not have been fully efficient, interviews revealed other factors contributing to the budget's rise. During the pandemic, the budget for oversight activities was relatively low, as face-to-face interactions—such as delivering SP2DK and visiting taxpayers—were limited.

Efficiency, as defined by Dunn (2003), involves comparing the effort expended with the effectiveness achieved. In assessing the efficiency of supervisory efforts, interviews with employees involved in the oversight function revealed differing perspectives. Staff responsible for strategic supervision noted that while the oversight function is not necessarily lighter, it is of higher quality due to the significant effort and time required for comprehensive examinations. On the other hand, regional supervision staff found their tasks less burdensome, as the number of taxpayer targets and the effort needed to identify them were reduced. This was largely due to the DGT headquarters providing a list of potential taxpayers for compliance monitoring and further investigation.

Adequacy, closely tied to effectiveness, refers to how well available alternatives meet the needs, values, or opportunities in addressing existing challenges (Dunn, 2003). In this study, adequacy is measured by the effectiveness of tax revenue from supervisory activities—namely, Periodic Payment Supervision (PPM) and Material Compliance Supervision (PKM)—in contributing to overall tax revenue at KPP Pratama Tangerang Timur. Table 6 presents the proportion of tax revenue collected at KPP Pratama Tangerang Timur, illustrating the impact of these supervisory activities on revenue generation.

Table 4 Proportion of Tax Revenue

Year	Tax Revenue	PPM + PKM	Others	(%) PPM +PKM
2021	2.865.295.583.870	2.840.091.818.924	25.203.764.946	99,12%
2022	3.661.172.133.799	3.319.986.499.749	341.185.634.050	90,68%
2023	3.871.998.910.436	3.844.661.555.283	27.337.355.153	99,29%

Source: KPP Pratama Tangerang Timur (2024)

Table 6 illustrates that revenue from supervision activities in 2021 and 2023 accounted for 99% of the total tax revenue at KPP Pratama Tangerang Timur. This indicates that supervision activities play a critical role in contributing to the office's overall tax revenue. Thus, it can be concluded that taxpayer compliance supervision, aimed at achieving sustainable compliance in line with SE-05/PJ/2022, has the potential to optimize tax revenue. Effective and thorough supervision of taxpayer compliance can therefore lead to maximum tax revenue

for KPP Pratama Tangerang Timur. This conclusion is further supported by interview data, which indicate that effective supervision policies have had a positive impact on revenue generation at the tax office. Accordingly, the adequacy criteria, as defined within the framework of evaluating taxpayer compliance supervision policies at KPP Pratama Tangerang Timur, are satisfied.

In the context of Dunn's (2003) policy evaluation framework, equity refers to the fair and even distribution of a program's benefits and burdens across different societal groups. In this study, equity is evaluated by examining whether the selection of taxpayers for supervision at KPP Pratama Tangerang Timur is conducted fairly and whether previously unmonitored taxpayers are being included in the DPP. A sample data tabulation from one supervision section is provided to assess this distribution.

Table 5 Sample Data of SP2DK Publication for the Year 2022-2023

No	Description	Qty
1	SP2DK exists in 2022 and 2023	82
2	SP2DK exists in 2022 and not in SP2DK for 2023	117
3	SP2DK exists in 2023 and not in SP2DK for 2022	95
	Total Taxpayer Samples	**294**

Source: KPP Pratama Tangerang Timur

Table 7 shows that 82 out of 294 taxpayers who received SP2DKs in 2022 and 2023 were repeat taxpayers, representing 28% of the total. Interviews confirmed that taxpayer compliance resulting from supervision activities does not always manifest immediately, as non-compliance can vary from year to year, leading to the same taxpayers being monitored over consecutive years. In addition, interviews with supervisory employees revealed efforts to ensure fairness in taxpayer selection under the SE-05/PJ/2022 policy.

In strategic supervision, fairness is achieved by prioritizing business sectors identified by DGT headquarters for monitoring each year. The taxpayers under strategic supervision are dynamic, with changes occurring annually based on updated assessments. In the supervision of other taxpayers, fairness is also addressed through data provided by DGT headquarters, which identifies potential taxpayers for the mandatory DPP, enabling further exploration of their tax potential. Interviews with consultants confirmed that the SP2DKs issued by KPP Pratama Tangerang Timur are already aligned with the compliance profiles of the taxpayers they manage.

According to Dunn (2003), responsiveness refers to how well a program or policy addresses the needs, preferences, and values of specific groups. In this study, responsiveness is measured by how well the taxpayer compliance supervision policy meets the needs of supervisory officers at KPP Pratama Tangerang Timur. The tax revenue data from 2021 to 2023 show that revenue consistently exceeded targets, and the oversight achievements discussed earlier demonstrate the effectiveness of the policy.

Interview respondents generally expressed satisfaction with the SE-05/PJ/2022 policy in terms of achieving tax compliance and revenue goals. However, two out of five respondents noted that supervision of other taxpayers still requires considerable effort to meet revenue and compliance targets.

Compared to previous policies, ARs responsible for direct supervision noted that SE-05/PJ/2022 offers a more focused and structured approach.

From a strategic supervision perspective, the comprehensive research model ensures that taxpayers only receive repeated SP2DKs within the same year if new data is available. This approach also helps taxpayers identify areas for improvement, supporting sustainable compliance in line with SE-05/PJ/2022 objectives. For other taxpayer supervision, ARs favored the current policy's structured planning, which allows for a more focused approach to taxpayer oversight. Based on the achievement of tax revenue targets, compliance, and interview responses, it can be concluded that the responsiveness criteria of SE-05/PJ/2022 have been met.

Dunn (2003) defines accuracy as how well a policy achieves its intended outcomes and whether those outcomes are truly beneficial. The primary objective of SE-05/PJ/2022 is to enhance taxpayer compliance and increase tax revenue. The effectiveness of the policy has been demonstrated by the achievements in both compliance and revenue, as presented earlier. Interviews with taxpayer supervision staff and compliance committee members confirmed that SE-05/PJ/2022 has contributed to achieving its objectives. This aligns with the compliance and revenue results at KPP Pratama Tangerang Timur, although some areas still require improvement.

Taxpayer compliance in strategic tax offices has improved, with a strong trend toward sustainable compliance. Interviews revealed that strategic taxpayers are quick to file their tax returns without reminders, and formal reporting failures are rare. Regarding other taxpayers, ARs noted that the supervision policy has a deterrent effect, especially on taxpayers who had not previously been monitored.

The usefulness of this research is also assessed by examining whether the SE-05/PJ/2022 policy facilitates supervision of non-compliant taxpayers, particularly for ARs. Interview results indicated that supervision of non-compliant taxpayers has become easier under the strategic taxpayer supervision system, as ARs in this area oversee fewer taxpayers. Non-compliant taxpayers can be quickly identified and addressed, likely due to the generally high compliance levels and accurate reporting of strategic taxpayers, who are among the top 500 revenue contributors. In contrast, ARs supervising other taxpayers face more challenges, as they manage a larger number of taxpayers and the DPP pattern does not allow for the immediate creation of an SP2DK, given the specified timeline.

CONCLUSION

The research findings indicate that the implementation of policy SE-05/PJ/2022 at KPP Pratama Tangerang Timur has successfully met the evaluation criteria outlined by William Dunn. The policy's objectives—achieving sustainable compliance and optimizing tax revenue—have been realized, as demonstrated by the consistent increase in tax revenue and the positive outcomes from PPM and PKM activities. However, certain challenges remain, particularly regarding the differing perspectives of Account Representatives (ARs) responsible for supervising Strategic Taxpayers and those overseeing Other Taxpayers. While most aspects of the policy align with Dunn's criteria, this study has some limitations in capturing the full range of perceptions among supervisory function

officers, compliance committees, ARs, and consultants. The data collected may not be comprehensive enough.

Future research could address these limitations by employing a mixed-method approach, such as incorporating questionnaires to gather responses from a larger and more diverse group of respondents. Additionally, expanding the study's scope to include a regional office could provide a broader understanding of the policy's impact. The findings of this research offer practical implications for the government, particularly in refining tax supervision policies to reflect the real challenges faced by supervisory officers in the field.

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