



## IMPLEMENTATION OF INFORMATION TECHNOLOGY UTILIZATION IN IMPROVING THE SERVICE QUALITY OF KRING PAJAK

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### Abstract

This study aims to analyze the implementation of the use of information technology in improving the quality of tax kring services. In improving the quality of Tax kring services. The method used is descriptive qualitative. Data collection is done by means of triangulation, namely using various data collection techniques such as interviews, observation, and documentation. Interviews were conducted to obtain understanding directly from informants related to the use of information technology, while observation aims to see the process of Kring Pajak service directly. Interviews were conducted with two main groups, namely Kring Pajak employees and taxpayers who have used the service. Kring Pajak employees and taxpayers who have used this service, with a focus on user experience, information technology system performance, and feedback. user experience, information technology system performance, and suggestions for improvement. for improvement. The duration of the research period was from October 2024 to January 2025. Research results The results show that the implementation of information technology has significantly improved the quality of service to taxpayers, both in terms of ease of access and employee operational efficiency. For Kring Pajak employees, information technology information technology facilitates administrative tasks through automation systems, such as recording tax complaints. recording tax complaints. This research also found several challenges, including limited technological literacy among certain taxpayers, particularly from the older among certain taxpayers, especially from the older age group, as well as technical constraints in the form of slow slowness of the system when many users access it simultaneously. Directorate of Directorate General of Taxes (DGT) needs to improve the information technology infrastructure that supports the Kring Pajak service. supporting the Kring Pajak service.

**Keywords:** Information Technology, Kring Pajak, Service Quality

### INTRODUCTION

In today's digital era, the development of information technology has become an important part of various sectors, including the taxation sector. The use of information technology in taxation services aims to improve efficiency, transparency, and convenience for the community, especially taxpayers. The Directorate General of Taxes (DGT) as the agency responsible for tax management in Indonesia continues to innovate to provide better services. One important innovation that has been implemented is the Kring Pajak service which utilizes information technology to provide easy access to tax information for the public (Swastiko & Achmad Fauzi, 2023).

According to Parso & Darmawan, (2023) Kring Pajak service is one of the tax service innovations developed by the Directorate General of Taxes (DGT) to facilitate taxpayers in accessing tax information without having to come directly to the tax office. This service can be accessed via telephone (number 1500200) or through other digital channels, such as websites and email. Kring Pajak provides convenience for taxpayers in obtaining tax information.

The Kring Pajak service was introduced to facilitate the public, especially taxpayers, in obtaining tax information without having to come directly to the tax office. Through this service, taxpayers can access tax information through phone calls or online platforms (Swastiko & Achmad Fauzi, 2023). With this service, it is hoped that it can provide a solution to the problem of limited access to information, which was previously an obstacle for many taxpayers.



According to Jumiati et al., (2023) although information technology offers many advantages, it cannot be denied that its application is also capable of facing various challenges. One of the main challenges faced in the application of information technology in public services is how to ensure that the technology can provide service quality in accordance with user expectations. Good service quality is measured by several indicators such as speed, precision, and ease of access. Therefore, it is important to evaluate the effect of using information technology in the Kring Pajak service. Dalam konteks layanan publik, kualitas layanan menjadi salah satu faktor utama yang menentukan tingkat kepuasan pengguna (Hutagalung, 2021). Di sektor perpajakan, layanan yang cepat, tepat, dan mudah diakses sangat diperlukan mengingat pentingnya informasi yang diberikan demi kepentingan pajak (Afriliana Elta Putri, 2023). Teknologi informasi yang diterapkan dalam Kring Pajak diharapkan dapat meningkatkan kualitas layanan tersebut, sehingga pengguna dapat memperoleh informasi dengan lebih efisien dan tanpa kendala.

The importance of this study is to determine the extent to which the use of information technology in Kring Pajak can affect the quality of services received by the community, especially information in terms of speed of response, accuracy provided, and ease of access. By turning this around, it is expected to find various obstacles that may still be faced by Kring Pajak in providing information technology-based services. On the other hand, the application of information technology in public services also requires readiness in terms of infrastructure and human resources. Without the support of adequate infrastructure and a competent workforce, the use of information technology in services can actually cause new problems, such as unresponsive services or technical disruptions that can reduce service quality.

Tax itself is a mandatory contribution from the people to the state owed by taxpayers based on law, which is used to fund various state interests and public welfare (Hamidah, 2023). Taxes play an important role in the development of the country, therefore, increasing tax fulfillment is the main focus for DGT (Kusumawaty, 2023). Through the use of information technology in Kring Pajak, it is expected to support efforts to increase tax awareness and compliance in Indonesia.

This research is also important to conduct in order to provide an overview to the public, especially taxpayers, about the benefits and challenges in using information technology in tax services. With a better understanding of this, it is hoped that the public can more easily utilize Kring Pajak services, which in turn will have a positive impact on increasing taxpayer compliance.

With the background above, the purpose of the research is to analyze the application of the use of information technology to the quality of Kring Pajak services, focusing on several service indicators such as speed, precision, and easy access information. Through this research, it is hoped that it can provide recommendations that can be implemented by the DGT in improving the quality of Kring Pajak services and encouraging better tax compliance. The use of information technology in improving the quality of Kring Pajak services has been a significant focus of research in recent years. For example, research by Mariana, (2020) measured the performance of the Kring Pajak 1500200 call center with key performance indicators, but the results only provide a numerical overview without delving deeper into the user experience and social context that affects service quality. Furthermore, research by Wijayanti et al., (2023) used SWOT analysis to cover Kring Pajak's marketing strategy, but also remained focused on quantitative data and did not delve into the qualitative aspects of service interactions. Another study by W. Wijayanti, (2019) examined the mechanism of individual tax calculation with the e-billing program at KPP Pratama Metro, but more emphasis on technical aspects rather than user experience.



Based on the limitations in the research above, this research will use qualitative methods. By using observation and interview techniques, this research will dig deeper into how information technology is applied in Kring Pajak services and its impact on the taxpayer experience. With this qualitative approach, it is hoped that a more comprehensive understanding of the factors that influence service quality and how information technology can be utilized effectively to increase user satisfaction can be obtained. Based on this, the purpose of this study is to determine how the application of the use of information technology on the quality of Kring Pajak services.

## **LITERATURE REVIEW**

### **TAM Theory**

The Technology Acceptance Model (TAM) is a theory developed by Davis (1989) to explain the factors that influence the acceptance and use of technology by individuals. TAM focuses on two main concepts, namely perceived usefulness and perceived ease of use. Perceived usefulness refers to the extent to which a person believes that using a technology will improve their performance, while perceived ease of use refers to how easy the technology is to use without excessive effort. These two factors influence users' attitudes towards the technology, which ultimately determine their intention and decision to use it. TAM is often used in technology acceptance research in various fields, including public services, business, and education, to understand how users adapt to technological innovations.

This study uses the Technology Acceptance Model (TAM) theory because this theory can explain how users accept and utilize information technology in the Kring Pajak service. TAM focuses on two main factors, namely perceived usefulness and perceived ease of use, which influence user attitudes and intentions in using a technology. In the context of this research, TAM is used to analyze how taxpayers and Kring Pajak officers assess the benefits and ease of information technology applied in services. If users find this technology useful and easy to use, then they are more likely to accept and use it optimally. In addition, TAM also helps to understand the barriers or obstacles that may be faced in the application of information technology, so as to provide insight into the factors that need to be improved to improve the quality of Kring Pajak services.

### **Quality of Public Services**

Public service quality is a concept that refers to the extent to which the services provided by government agencies meet the expectations and needs of the community. According to (Powa et al., 2021) service quality can be defined as customers' perceptions of the services they receive compared to their expectations before receiving these services. In the context of Kring Pajak, the quality of public services is very important because it can affect the level of taxpayer satisfaction.

The quality of public services can also be interpreted as the ability of government agencies to provide effective and efficient services. High-quality services must be able to meet the needs of the community in a timely and error-free manner (Ningsih & Frinaldi, 2023). This shows that service quality is not only measured by the end result, but also by the process involved in providing the service. In addition, the quality of public services also includes aspects of fairness and accessibility. Quality public services must be accessible to all levels of society without discrimination. This means that every individual, regardless of social or economic background, should have the same opportunity to obtain the services offered by the government. (Widanti, 2022) In the context of Kring Pajak, it is important to understand and improve service quality so that taxpayers feel satisfied and trust the services provided. The application of information technology can be one of the solutions to achieve this goal.



### **Dimensions of public service quality dimensions**

According to Hutagalung (2021), the quality of public service can be analyzed through several dimensions that help understand how such services are received by the public. The following is an explanation regarding the Dimensions of Public Service:

#### ***Reliability***

Reliability is an ability that agencies have to provide consistent services that are in accordance with what is promised. This includes aspects such as timeliness, accuracy, and consistency in service delivery. In this case, the public expects that the services they receive are not only timely, but also error-free. In the context of Kring Pajak, reliability can be reflected in the accuracy of tax information provided to taxpayers.

#### ***Responsiveness***

In this case, responsiveness includes how fast and alert the agency is in meeting the requests and needs of the community. This includes the ability to provide needed information and resolve problems quickly. People will be more satisfied if they get a fast and efficient response, especially in urgent situations. In the Kring Pajak service, good responsiveness can increase taxpayers' trust in the agency.

#### ***Assurance***

In this case, the existence of guarantees relates to the knowledge, skills and professional attitude of officers in providing services. This dimension includes the ability of officers to provide a sense of security and trust to the public. Good assurance can arise from adequate training and a friendly and professional attitude. In Kring Pajak, this assurance is important to ensure that taxpayers feel comfortable and confident in undergoing the taxation process.

#### ***Empathy***

Empathy reflects officers' attention and understanding of people's needs and expectations. This includes the ability to listen, understand, and give personalized attention to each individual. Services that demonstrate empathy can increase customer satisfaction, as people feel recognized and valued. In the context of Kring Pajak, empathy can be realized through good interactions between officers and taxpayers, as well as efforts to understand the situation of each taxpayer.

#### ***Physical Evidence***

Physical evidence includes all the physical elements associated with the service, such as facilities, equipment and the environment in which the service is provided. This dimension also includes the appearance of officers and the quality of information materials provided. A clean, comfortable, and modern physical environment can improve people's perceptions of service quality. In Kring Pajak, the provision of good facilities and adequate accessibility can provide a positive experience for taxpayers.

### **Kring Pajak as Tax Information Service**

Kring Pajak is one of the innovations introduced by the Directorate General of Taxes to provide tax information services to the public. This service aims to facilitate taxpayers in accessing information related to their tax obligations. According to Law Number 28 Year 2007 on General Provisions and Tax Procedures, information services such as Kring Pajak are very important in increasing taxpayers' awareness and compliance with their obligations.

One of the advantages of Kring Pajak is its ability to provide services quickly and efficiently. By utilizing communication technology, Kring Pajak can reach taxpayers in various locations without having to visit the tax office directly. This is in line with the government's efforts to improve public services through the use of information technology. According to research conducted by Suharto (2020), the existence of Kring Pajak has helped reduce the time it takes taxpayers to get the information they need.



According to (Wijayanti et al., 2023) Kring Pajak also functions as a two-way communication channel between taxpayers and tax officials. Through this service, taxpayers can ask questions, submit complaints, or request clarification regarding tax regulations. This is very important for building a good relationship between the government and the community, as well as increasing transparency in tax administration. According to research by (Putri, 2023), positive interactions between tax officials and taxpayers can increase public confidence in the tax system.

In addition to providing information, Kring Pajak also plays a role in tax education. This service not only answers questions, but also provides knowledge to the public about the importance of paying taxes and how to do it correctly. By increasing public understanding of taxation, it is expected that the level of tax compliance can increase. Research by (Ginting et al., 2017) shows that effective education can contribute to increasing public awareness of tax obligations.

### **Performance Indicators of Tax kring Service**

According to Mariana (2020), there are several indicators in the performance of Tax Kring service, including:

#### ***Response Spees***

The existence of this response speed is related to the time required by the Kring Pajak service to answer questions or requests for information from taxpayers. This indicator is very important because the faster the service responds, the higher the level of user satisfaction. Research shows that speed in providing answers can increase taxpayers' trust in tax services.

#### ***Information Accuracy***

Information accuracy is the extent to which the information provided by Kring Pajak is precise and reliable. Taxpayers need accurate information to fulfill their tax obligations. If the information submitted is incorrect, this can lead to errors in tax reporting and legal problems for taxpayers. Therefore, measuring the level of information error is very important.

#### ***User Satisfaction Level***

The level of user satisfaction is about how satisfied taxpayers are with the services they receive from Kring Pajak. This measurement is usually done through surveys or feedback after using the service. The results of these surveys provide insight into the user experience and areas that need improvement. A high level of satisfaction indicates that the service has met or exceeded user expectations.

#### ***The Number of Interactions or Service Usage***

In this case, the number of interactions or use of the Kring Pajak service refers to how often taxpayers use this service. The more taxpayers who utilize the service, the greater the indication that the service is considered useful and relevant. Regular monitoring and analysis of service usage data is important to understand trends and user needs.

#### ***Feedback and Evaluation***

In this case, feedback from users is very important for service performance evaluation. Through feedback, agencies can understand the strengths and weaknesses of the services provided. Periodic evaluation based on this feedback can help in making necessary improvements to improve the quality of Kring Pajak services.

## **METHODS**

This research uses qualitative research which aims to gain an in-depth understanding of the use of information technology in improving the quality of Kring Pajak services. Qualitative research emphasizes understanding meaning rather than generalization. The data collected is descriptive and does not focus on numbers, but rather on the experiences and perspectives of the research subject. (Sugiyono, 2019) This qualitative method was chosen because it allows



researchers to explore the perceptions, experiences, and views of the subject regarding the implementation and effectiveness of information technology in the Kring Pajak service. By using qualitative methods, this research can explore how information technology is implemented in the service process, as well as its impact on the quality of Kring Pajak services.

The data collection techniques in this study involve interviews and observations. According to Sugiyono (2019), in qualitative research, data collection is conducted through triangulation, which involves various data collection techniques such as interviews, observations, and documentation. Interviews are conducted to gain direct insights from informants regarding the use of information technology, while observations aim to directly examine the service process of Kring Pajak.

The interviews target two main groups: Kring Pajak employees and taxpayers who have used the service. The focus is on user experience, the performance of the information technology system, and suggestions or feedback for improvement. This research is conducted over a period from October 2024 to January 2025.

The sampling technique used to select informants is purposive sampling, which involves selecting informants based on specific considerations aligned with the research objectives. This technique is chosen because the study aims to gain an in-depth understanding of the use of information technology in Kring Pajak services, requiring informants with direct experience with the system. The primary informants in this study consist of Kring Pajak service officers responsible for operating technology-based services and taxpayers who have used the service. By using purposive sampling, the researcher ensures that the selected informants possess relevant knowledge and experience related to the research focus.

In selecting informants, this study applies inclusion criteria, which determine who can be included as informants. The inclusion criteria in this study are as follows:

1. Kring Pajak officers with experience in using technology-based systems to provide services to the public.
2. Taxpayers who have used the Kring Pajak service within a specific period and have firsthand experience accessing and interacting with the system.
3. Informants who are willing to participate in interviews and can provide relevant information needed for the research.

In this study, data analysis is conducted using triangulation to ensure the accuracy and validity of information. Triangulation is carried out by comparing data from various sources and methods to achieve more objective research results. Source triangulation is applied to compare information from different informants, such as Kring Pajak officers and taxpayers. This approach aims to identify similarities or differences in their experiences with the use of information technology

## **RESULTS AND DISCUSSION**

The Kring Pajak service is an innovation managed by the Directorate General of Taxes (DJP) to provide taxpayers with easy access to information, consultations, and complaints without the need to visit a tax office in person. In this study, data was collected through interviews, observations, and documentation to gain a comprehensive understanding of the effectiveness of information technology in supporting the quality of this service. Interviews were conducted with two main groups: Kring Pajak employees and taxpayers who have used the service. The focus was on user experience, the performance of the information technology system, and suggestions or feedback for improvement.

The interview findings not only highlight the benefits of information technology in enhancing service quality but also reveal various challenges that still need to be addressed. Technical issues, such as slow system responses during peak usage times or limited digital



literacy among certain taxpayers, remain obstacles. From the employees' perspective, there is a need for additional training to optimize the use of the continuously evolving system, as well as improvements in technological infrastructure to ensure system reliability. By combining taxpayer experiences with feedback from employees, this study provides an overview of the current state of the Kring Pajak service and offers recommendations for future improvements. The findings from interviews with both groups of informants are presented in a structured table format to provide a clearer understanding of the research results.

Based on the interview results regarding the taxpayer experience indicator, particularly in terms of Ease of Access to Tax Information, one taxpayer stated:

“The Kring Pajak service is very helpful because I can ask questions anytime without having to visit the tax office.”

This statement from Taxpayer Informant 1 reflects the ease of access that taxpayers experience when using the tax information service. As an innovation of the Directorate General of Taxes, Kring Pajak has provided an alternative for taxpayers to obtain information quickly and efficiently. This convenience is especially relevant in today's society, where there is a growing need for flexible digital services. By offering communication access through telephone and digital platforms, Kring Pajak enables taxpayers to resolve various issues without physically visiting the tax office.

Additionally, informant responses indicate that availability outside regular office hours is a key advantage of this service. The phrase “I can ask questions anytime” suggests that Kring Pajak successfully addresses the limited operational hours of tax offices. This further emphasizes the crucial role of technology-based innovations in improving public services, particularly in the taxation sector.

However, in terms of implementation, it is important to ensure that this service is not only accessible but also provides quick and effective responses to taxpayer concerns. Some users may encounter technical difficulties, such as long waiting times when contacting the service or a lack of understanding from staff regarding specific cases. Therefore, continuous improvements in the quality of Kring Pajak—both in terms of technology and human resource capacity—are necessary to maintain taxpayer trust.

The positive feedback from informants highlights that Kring Pajak has provided real benefits in terms of ease of access to information. However, sustainability is essential to ensure that this service continues to meet taxpayer needs optimally. The ongoing development of innovations like this will be a strategic step in promoting broader tax compliance across Indonesia.

On the Indicator of Taxpayers' Experience in Using Information Technology:

“This application is quite easy to use, but I still struggle because not all features are available in the local language.”

Based on the statement of Taxpayer Informant 2 above, language barriers can be a significant obstacle in efforts to enhance inclusivity and user convenience in information technology services, especially in taxation. Application developers should consider language adjustments for each feature to accommodate local users' needs. This would not only facilitate taxpayers in accessing services but also increase tax compliance rates, as users feel more comfortable and supported in understanding their obligations. Furthermore, training or tutorials in the local language could be a solution to address user difficulties, enabling them to utilize all application features optimally.

Meanwhile, in an interview regarding taxpayers' experiences, one informant, Taxpayer 3, shared the challenges faced during tax reporting:

“During mass tax reporting periods, the system is often slow. Sometimes it takes a long time to get a response.”



This statement highlights that one of the challenges taxpayers face is the limited capacity of the reporting system during peak reporting periods. Technical issues, such as system sluggishness, can hinder the smooth tax reporting process, especially when the number of users significantly increases. This indicates the need for enhancements in information technology infrastructure to support more responsive and efficient services.

Based on the informant's statement, it is crucial for the relevant institutions to identify the main causes of system delays, whether they stem from limited server capacity, connectivity issues, or other technical factors. Additionally, mitigation strategies should be considered, such as providing alternative reporting channels or scheduling tax reporting based on taxpayer categories to reduce system overload.

**On the Performance of Information Technology Systems at Kring Pajak:**

In an interview with a Kring Pajak employee regarding system performance, the informant stated:

“The information technology system helps us automatically record all complaints, making it easier to process taxpayer grievances.”

This statement indicates that the information technology system has facilitated the management of taxpayer complaints, particularly through faster and more efficient automated recording. With this system, every complaint received from taxpayers is instantly documented in the database, minimizing data loss and reducing manual recording time.

The response to this interview result illustrates that the information technology system at Kring Pajak has significantly contributed to employee efficiency. The system's ability to automatically log complaints ensures that all grievances are well-documented, which not only aids employees in addressing complaints but also enhances record-keeping accuracy. This demonstrates that information technology supports the creation of more responsive and professional public services, aligning with the need for fast and accountable services. The success of this system is an indicator that the implementation of information technology in tax services has yielded positive results and has contributed to service quality improvement.

Meanwhile, in an interview regarding the stability of the information technology system at Kring Pajak, an employee stated:

“There are still some issues with the server, especially when user volume increases. We often handle complaints from taxpayers due to slow response times.”

This statement highlights technical challenges in the information technology system, particularly regarding server stability. When the number of users significantly increases, the system struggles to accommodate the surge in demand, ultimately leading to slower response times for taxpayer complaints. This response underscores the need for server capacity upgrades and more reliable technology infrastructure.

The server stability issues mentioned not only disrupt employee efficiency but also have the potential to decrease taxpayer satisfaction with the service. Therefore, strategic measures, such as increasing server capacity or implementing cloud computing technology, are necessary to ensure system stability despite growing user numbers.

Additionally, the prolonged response time suggests a need for evaluation of system management and operational procedures. Employees may require better technological support, such as priority algorithms to handle urgent complaints first. This would not only enhance system performance but also improve the public perception of Kring Pajak's services.

**On the Accuracy of Information Provided to Taxpayers:**

In an interview, a Kring Pajak employee explained the accuracy of information delivered to taxpayers, stating:

“With data integration, the information we provide to taxpayers is more accurate and aligned with current regulations.”



This statement indicates that the integrated information technology system has helped ensure the accuracy and reliability of information provided to taxpayers. This, in turn, builds taxpayer trust in Kring Pajak's services.

The response to this interview finding emphasizes the importance of data integration in supporting public service quality. Data integration enables real-time synchronization of information related to tax regulations, obligations, and taxpayer rights, allowing employees to provide responses that reflect the most up-to-date conditions. This also reduces the risk of misinformation, which could impact the institution's credibility. Continuous management of data integration should be a priority to maintain the quality of Kring Pajak's services.

On the Need for Employee Training at Kring Pajak, In an interview regarding the need for training, one respondent stated:

“We need additional training, especially in using newly updated features.”

This statement indicates that ongoing technological advancements require employees to continuously enhance their skills, particularly in operating newly integrated system features. However, the lack of adequate training remains a barrier to optimizing the use of available information technology systems.

The response to this statement underscores the importance of continuous training for Kring Pajak employees. Additional training would provide employees with a better understanding of how new features work, allowing them to maximize the system's potential to support work efficiency. Training would also boost employees' confidence in delivering services to taxpayers, as they would feel more competent in utilizing the available technology.

Furthermore, systematically designed training programs would help employees adapt to technological changes more effectively. This would have a positive impact on service quality while reducing the potential for errors due to a lack of understanding of new systems. Therefore, regular training should not only be part of employee competency development but also a strategy to ensure the stability and sustainability of Kring Pajak's services in the future.

On the Development of Technological Features for Kring Pajak Services:

In an interview about technological feature development, a Kring Pajak employee suggested: “I think a chatbot feature should be added to answer simple questions, making the service faster.”

This statement indicates that employees see potential in chatbot technology as a solution for enhancing service efficiency. A chatbot could automatically respond to basic taxpayer inquiries, reducing employee workload and speeding up the service process.

The response to this statement highlights the importance of innovation in Kring Pajak's information technology system. Implementing a chatbot feature could be a strategic step in providing more responsive services to taxpayers. Chatbots could not only answer simple questions but also serve as an educational tool for taxpayers regarding frequently asked regulations and procedures. This would save time and human resources, allowing employees to focus on handling more complex cases or complaints.

Additionally, developing a chatbot feature would support the modernization of technology-based public services. However, to ensure effectiveness, the chatbot must be capable of accurately understanding questions and providing appropriate responses. Therefore, this feature must be designed with strong data integration and continuous system updates to remain relevant to taxpayers' needs. Implementing a chatbot would be a technological innovation that positively impacts Kring Pajak's services.

On the Need for Technology Infrastructure Improvement at Kring Pajak:

In an interview regarding infrastructure needs, one respondent stated:

“Infrastructure improvements are crucial, especially in areas with poor internet connectivity.”



This statement underscores the importance of strengthening information technology infrastructure to support smooth operations, particularly in regions with limited internet access. Poor connectivity hinders optimal service delivery to taxpayers, as it affects the speed and stability of the system.

The response to this statement highlights that upgrading technology infrastructure should be a top priority to ensure more equitable and efficient services. In the digital era, stable and fast internet access is a fundamental element supporting information technology systems. Therefore, the government should expand internet connectivity, especially in areas with weak networks, so that Kring Pajak services can be accessed with consistent quality nationwide.

Based on interviews with taxpayers and Kring Pajak employees, this study reveals various important aspects related to the implementation of information technology in improving the quality of Kring Pajak services. Overall, the information technology applied in this service has proven to have a positive impact, both in terms of taxpayer experience and employee work efficiency. Taxpayers generally experience direct benefits from the use of information technology, such as easy access, time efficiency, and the ability to resolve tax-related issues without having to visit the tax office in person. This service is considered to facilitate taxpayers in obtaining information and fulfilling their tax obligations, such as filing tax returns (SPT), making tax payments, or consulting about the latest tax policies. This indicates that information technology can eliminate geographical and administrative barriers that taxpayers often face in tax processes.

This study also finds that the successful implementation of information technology is not without challenges. One of the main challenges is the disparity in technological literacy among taxpayers. Taxpayers who are less familiar with technology, especially those from older age groups, face difficulties in understanding the features of the Kring Pajak application. This issue highlights that while information technology provides convenience, its effectiveness heavily depends on users' ability to utilize the service. Additionally, system stability is another frequently reported concern. During peak periods, such as the annual tax filing season, the system often experiences slowdowns or technical disruptions due to high user traffic. This not only affects the taxpayer experience but also hampers the efficiency of the service provided by Kring Pajak employees.

From the employees' perspective, the implementation of information technology has significantly changed their work processes. Technology-based systems enable the automation of various administrative tasks, such as recording and tracking taxpayer complaints, which were previously done manually. This reduces employees' workload and allows them to focus more on tasks requiring direct interaction with taxpayers. Furthermore, the accuracy of data provided by the information technology system is one of its key advantages, as it enables employees to provide more valid and up-to-date information to taxpayers. However, employees also face challenges in operating the system. The lack of regular training leaves some employees feeling unprepared to fully utilize the newly introduced features. Additionally, technical issues related to server disruptions and reliance on stable internet connectivity often hinder the delivery of fast and responsive services.

The findings of this study indicate that the implementation of information technology in Kring Pajak services has successfully improved service quality but still requires further development. The positive taxpayer experience suggests that this service has the potential to enhance user satisfaction and encourage tax compliance. However, to maximize this goal, several improvements are needed. First, a technology literacy program is required to assist taxpayers, particularly those who are less familiar with technology, in optimizing the use of Kring Pajak services. This program may include application usage tutorials, direct assistance services, or the development of a simpler and more user-friendly application interface. Second,



improvements in technology infrastructure, including server and network capacity, are necessary to ensure that the system can handle increased user traffic without disruptions. Third, regular training for Kring Pajak employees should be prioritized so that they can continuously enhance their technical skills and provide better services.

Based on the discussion, it can be concluded that this study demonstrates that the use of information technology in Kring Pajak services is a strategic step in supporting the modernization of tax administration. However, its implementation still requires continuous improvements to ensure that the service is not only efficient but also inclusive for all taxpayers. By addressing the existing challenges, Kring Pajak services can become an optimal, responsive, and technology-driven public service model capable of meeting the needs of a broad spectrum of society.

## **CONCLUSION**

This study concludes that the implementation of information technology in Kring Pajak services has significantly improved the quality of service provided to taxpayers, both in terms of accessibility and operational efficiency for employees. Interviews with taxpayers revealed that the majority of users find this technology-based service helpful, as it allows them to fulfill their tax obligations without having to visit the tax office in person. Interviews with Kring Pajak employees also found that information technology has proven to assist them in carrying out administrative tasks more efficiently through automation systems, such as complaint recording and case resolution tracking.

Information technology provides fast and practical access to up-to-date information, tax reporting, and problem resolution. However, some challenges remain, such as limited technological literacy among certain groups of taxpayers, particularly older individuals, as well as technical barriers like system slowdowns during peak usage. This indicates that the success of information technology implementation depends not only on system infrastructure but also on users' ability to utilize the technology effectively.

## **Suggestion**

The Directorate General of Taxes (DJP) should enhance the information technology infrastructure supporting Kring Pajak services. This includes increasing server capacity to anticipate surges in user numbers during peak periods, such as tax filing season.

DJP is advised to implement a comprehensive education program for taxpayers. This program could include online tutorials, user guides for the Kring Pajak application, or in-person workshops at tax offices.

DJP could consider developing an AI-based chatbot feature to automatically respond to common taxpayer inquiries. This would help reduce the workload of Kring Pajak employees, speed up response times, and improve the user experience.

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