

# Encouraging Earlier Tax Returns in Indonesia

Project report

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**Date:** October 2018



In Partnership With



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## Executive Summary

The Behavioural Insights Team (BIT) and the Indonesian Directorate General of Taxes (Direktorat Jenderal Pajak, or DJP) formed a partnership in February 2017 to apply behavioural insights and rigorous evaluation to improve tax administration in Indonesia. This report summarises the findings of our second project together – one of the largest randomised controlled trials (RCTs) ever conducted anywhere.

### Policy objective

The aim of the project was to increase tax compliance and improve the efficiency of the tax collection system in Indonesia by encouraging personal income taxpayers to file a 2017 annual tax return at least two weeks before the deadline. In Indonesia, as in other countries around the world, a large proportion of tax returns are filed at the last minute. This can lead to lower tax compliance because: (i) people don't have enough time to deal with new tax rules; (ii) they

experience frustration when the system overloads and crashes, which erodes tax morale; and (iii) they physically can't file online or in person when too many people attempt to file at the same time. In addition, tax administrations face higher costs managing these system pressures.

### Intervention

BIT and DJP tested the effectiveness of different email interventions to reduce last-minute filing. We randomly allocated all personal income taxpayers who were registered for online filing (11.2 million individuals) to one of seven trial arms listed in Table 1 below:

**Table: Trial arms and content**

Trial arm	Email content
Pure Control	No email
Control	Style and content similar to a previous DJP email reminder to file a tax return
Simplification	Simplified version of Control email, emphasising early filing
National Pride	Appeal to help build the nation by illustrating how taxes are spent on public goods
Guidance	Highlighted that early filing avoids problems, with links to guidance documents on how to file a tax return
Planning	Highlighted that early filing avoids problems, with a link to a website to nominate a filing date and receive reminder emails two days before and on the selected date
Guidance + Planning	Combination of the above two messages

## Results

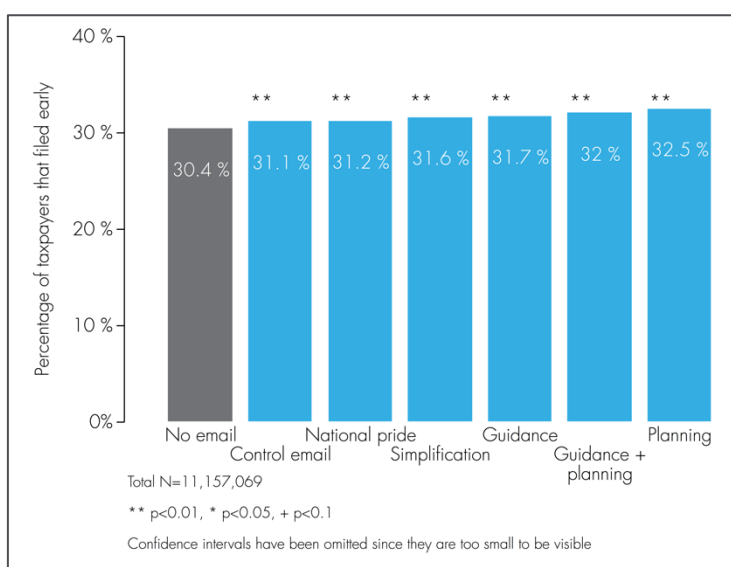
Two weeks after the tax filing deadline of 31 March 2018, we evaluated the impact of the emails on: (i) the likelihood of filing a tax return early (by 16 March 2018); and (ii) the likelihood of filing a tax return at all.

We found that, while all emails improved early and overall filing rates compared to no email, the Planning email was the most effective and the Control email was the least effective. The Planning email led to a 2.1 percentage point increase in early filing and a 1.2 percentage point increase in overall filing, bringing forward IDR 27 billion (USD 1.93 million) in tax revenue.

## Recommendations

- Scale the Planning email by: (i) sending it to all personal taxpayers registered for online filing in future years; (ii) expand access to the planning website for manual filers; and (iii) incorporate planning prompts in street banners that are displayed around the country during 'tax return season'.
- Test adaptations of the Planning email to: (i) increase early and overall filing by corporate taxpayers; (ii) improve its cost-effectiveness, e.g., by dropping the reminder emails; and (iii) increase the impact on self-employed taxpayers, e.g., with enhancements informed by qualitative research.
- Develop new behavioural insights projects to: (i) increase responsiveness to audits; (ii) reduce underreporting of tax liabilities, e.g., by using third party data in communication, or adding honesty prompts to DJP's website; and (iii) transfer skills in behavioural insights to regional and local tax offices.

**Figure: Impact on Early Filing**



As a result of the collaboration between BIT and DJP's Behavioural Insights Task Force, DJP have acquired the skills and organisational capacity to conduct further behavioural insights projects independently.

We look forward to seeing how DJP will continue to adapt their programs and services to help taxpayers make good decisions for themselves, and increase tax revenue for public goods in Indonesia.

### Planning email impact if scaled

If the Planning email had been sent to the entire trial sample, we would expect the following impacts compared to not sending any email at all:

- 233,500 tax returns submitted earlier (before 16 March);
- 134,000 extra tax returns submitted overall;
- 137,000 tax returns brought forward from the final week, and 28,000 brought forward from the final day; and
- IDR 189 billion (USD 13.53 million) extra tax collected at the point of filing.

## 01 / Introduction

The Behavioural Insights Team (BIT) and the Indonesian Directorate General of Taxes (Direktorat Jenderal Pajak, or DJP) formed a partnership in February 2017 to apply behavioural insights and rigorous evaluation to tax administration in Indonesia. The purpose of the partnership, which is supported by the Global Innovation Fund, is to: (i) increase tax compliance and tax revenues; and (ii) train DJP staff to independently apply behavioural approaches and rigorous impact evaluation to tax administration through ‘learning-by-doing’.

In late 2017, BIT and DJP’s Behavioural Insights (BI) Task Force implemented our first joint project. We conducted an online experiment which found that a new two-page Frequently Asked Questions (FAQ) flyer increased accuracy, compared to the existing guidance, when taxpayers completed tax return form 1770.

This report describes our second project. We conducted a randomised controlled trial (RCT) – one of the largest ever – to evaluate the impact of email interventions designed to encourage personal income taxpayers to file a 2017 annual tax return at least two weeks before the deadline.

## 02 / Background

### **Last-minute filing may lead to lower tax compliance**

In Indonesia, personal taxpayers have from 1 January to 31 March to file an annual tax return. However, tax return submissions are not distributed evenly over this period. Rather, a large proportion of tax returns are filed in the last two weeks before the deadline, with a spike in filing in the final few days. Last-minute filing is a behavioural challenge all around the

world, causing problems for both tax administrations and taxpayers.

For tax administrations, online and manual processing systems can struggle to cope with a large volume of tax returns at the same time. In Indonesia, the filing deadline had to be extended in 2016 because the system overloaded.<sup>i</sup> In addition, tax returns submitted in haste may be more prone to being incomplete or containing errors.<sup>ii</sup> Managing system pressures and correcting errors increases administrative costs associated with staff time and IT infrastructure.

For taxpayers, dealing with long queues or online system crashes to submit a tax return, and potential rejection due to incomplete fields or errors, can cause frustration, especially if taxpayers are owed a refund. This may erode tax morale and lead to lower tax compliance in the future.

### **Last-minute filing is associated with procrastination and a lack of information about how to file**

There is some evidence from the United States that the complexity of tax forms delays filing, even for returns which will get a refund.<sup>iii</sup> In addition, the behavioural science literature suggests that present bias and procrastination are likely to be key factors causing taxpayers to wait until the last minute to file a tax return.<sup>iv,v</sup>

To understand the barriers to early filing in Indonesia, DJP’s call centre (KLIP) made outbound calls to interview 20 taxpayers who filed their 2016 tax return after the deadline. These taxpayers gave two main reasons for filing late: (i) habit and procrastination; and (ii) lack of information about the rules, forms and deadlines. These barriers may be more significant for self-employed taxpayers because the tax return form (1770) they are required to complete is much longer and more complex than the forms for employee taxpayers.

## DJP had never rigorously evaluated the impact of email communication

In 2016, DJP sent an email to a sample of taxpayers to remind them to file a tax return. However, they did not rigorously evaluate the impact. Working with BIT to conduct an RCT of taxpayer communication presented an opportunity to:

1. Find out whether low-cost communication methods, such as email, can achieve DJP's goals of increasing early and overall filing rates; and
2. Build DJP's capacity to apply behavioural approaches and rigorous evaluation to tax administration.

## 03 / Intervention

DJP's previous email to remind taxpayers to file a tax return began by detailing specific regulations related to the deadline for filing an annual tax return. It then listed four methods of filing: in person, registered mail, courier, or online. An updated version of this message became our Control email.

To test whether the application of behavioural insights could improve the impact of the reminder, BIT and DJP developed the following five new emails (see the Annex for the exact content in English and Bahasa Indonesia).

### 1. Simplification: Simple reminder emphasising early filing

We removed the tax regulations that appeared at the top of the Control email and started with the available methods for filing a tax return. To promote early filing, the email emphasised that more Indonesians than ever are filing a tax return, so taxpayers shouldn't wait until the last minute. This light 'social norms' message was also intended to increase filing in general because many studies show that people adjust their behaviour to conform to their perception of how

the majority of those around them behave.<sup>vi</sup> To strengthen the credibility and persuasiveness of the email through a 'messenger effect', it was signed by the Director General of DJP.

### 2. National pride: Highlighting the contribution of taxes to building the nation

World Values Survey data suggest there is a negative association between national pride and believing that cheating on tax is morally acceptable.<sup>vii</sup> This email, developed by senior DJP officials, framed taxpayers as heroes for building the nation and contained an embedded image that illustrated the 2018 national budget. Unlike the other four new behavioural emails, the structure of this message was more consistent with conventional Indonesian communication, which is less direct than English. For example, it opened with an explanation of why the email was sent. It also didn't emphasise the goal of early filing, instead focusing on filing in general.

### 3. Guidance: Making it easier to file by linking to new guidance documents

The complexity of DJP's instruction manuals for filing a tax return could lead taxpayers to procrastinate, or visit their local tax office to get assistance, resulting in filing delays. For example, the instruction manual for self-employed taxpayers to complete form 1770 is 68 pages long. We enhanced the Simplification email above by including links to: (i) the two-page FAQ flyer for self-employed taxpayers to complete form 1770 which BIT and DJP developed in our first joint project; and (ii) a new checklist, developed by DJP and an Australian tax official on secondment, for all personal taxpayers to identify which form to use, and make sure they have all the fields filled and correct documents attached. We also listed four problems that could be avoided by filing early, to make these more salient to taxpayers: rejection due to errors made in haste; slow online filing website; long queues at tax offices; and a fine if submission passes the deadline.

#### 4. Planning: Strengthen the goal to file early and provide help with planning

Planning tools, such as ‘implementation intentions’, can help people overcome procrastination and setbacks to fulfil a specific goal, especially when their commitment to the goal is high.<sup>viii</sup> To create a strong early filing goal, we: (i) listed the problems taxpayers could avoid; and (ii) framed the option to choose a filing date before 16 March by clicking on a link, as an active choice to make filing easier. To aid planning, the link took taxpayers to a new website, built by DJP, where they could nominate a date before 31 March 2018 to file their tax return. Those who entered a date were sent reminder emails two days before and on the selected date. To increase the likelihood of follow-through, the reminder emails advised taxpayers to prepare and visualise the steps they needed to take to file their tax return, facilitating a more automatic behavioural response.

#### 5. Guidance + Planning: A combination of the two messages above

While we expected both the Guidance and Planning emails to increase early filing, we wanted to test whether combining these messages would strengthen or weaken the effect. To reduce the length of the email, we removed the list of problems taxpayers could avoid by filing early.



**Figure 1:** DJP incorporated the key message from the emails – “earlier filing is easier” – in street banners displayed around the country. These banners were not part of the trial.

## 04 / Trial design and implementation

We conducted an RCT to evaluate the impact of the five new behavioural emails compared to: (i) no email; and (ii) a Control email which was similar in style and content to a previous DJP email. That is, we had seven trial arms. Randomisation and outcome measurement took place at the individual taxpayer level. The sample was the universe of personal income taxpayers registered for online filing (e-filing) at the time of the trial, which comprised of almost 11.2 million individuals.

DJP conducted the randomisation using Stata code jointly written by BIT and DJP. We stratified randomisation by two characteristics we expected to be associated with tax filing: (i) self-employed/employee status; and (ii) the regional tax office where the taxpayer is registered. We also confirmed the following characteristics were balanced across trial arms: (i) age in decade bands; (ii) whether the taxpayer registered within the past three years; and (iii) whether the taxpayer filed a 2016 tax return.

The emails were sent approximately five weeks before the filing deadline of 31 March, giving taxpayers sufficient time to file before 16 March, while also ensuring that most employees would already have received a tax withholding report from their employer which had to be attached to the tax return.

## 05 / Sample

The sample only included taxpayers registered for e-filing (30 per cent of all registered taxpayers) because their email addresses have been verified by DJP.<sup>ix</sup> While e-filers might not be representative of all taxpayers in Indonesia, they constitute a large, ever-increasing segment that can be reached relatively easily through low-cost email

communication. They are therefore a convenient sample with which to test behavioural interventions.

The average reported income of taxpayers in the sample is IDR 179 million (USD 12,500). Indonesians earning less than IDR 54 million (USD 3,800) per year are not obligated to file a tax return.

## 06 / Main findings

Two weeks after the filing deadline, DJP extracted the tax return data and analysed the results of the trial using Stata code jointly written by BIT and DJP.

All emails improved early and overall filing rates compared to sending no email. However, the Planning email (which prompted taxpayers to choose a filing date and receive reminders) was

the most effective, and the Control email was the least effective.

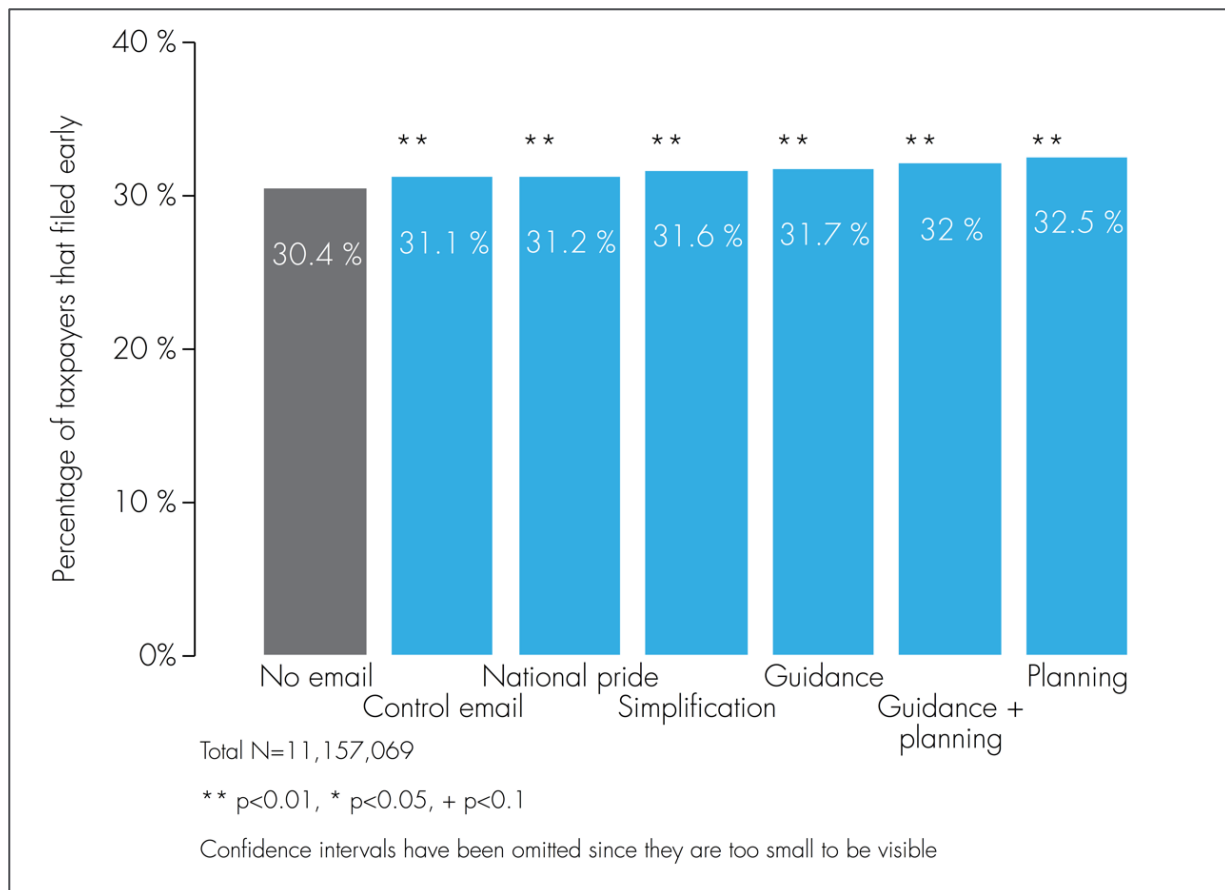
### Early filing

Among taxpayers in the no email group, 30.4 per cent filed a tax return by 16 March 2018.<sup>x</sup> We found a statistically significant increase in early filing for all six emails compared to no email, ranging from 0.7 to 2.1 percentage points ( $p < 0.01$ ), equivalent to a 2.4 – 6.9 per cent relative increase (see Figure 2).<sup>xi</sup>

The Planning email led to the greatest increase in early filing, with taxpayers in this group filing 33,400 more tax returns before 16 March compared to the no email group. This is a 2.1 percentage point (or 6.9 per cent) improvement, representing 233,500 tax returns submitted earlier if the Planning email had been sent to the entire 11.2 million sample compared to no email.

The Guidance + Planning email was less effective than the Planning email. This suggests that combining two different messages overloads

**Figure 2: Impact on Early Filing**





taxpayers and they stop paying attention, or the message was weakened by removing the list of problems taxpayers could avoid by filing early (which we did to reduce the length of the email).

All five behavioural emails performed better than the Control email. However, this difference was not statistically significant for the National Pride email.

### Overall filing

Among taxpayers in the no email group, 57.3 per cent filed a tax return. We found a statistically significant increase in overall filing for all six emails compared to no email, ranging from 0.5 to 1.2 percentage points ( $p < 0.01$ ), equivalent to a 0.8 – 2.1 per cent relative increase (Figure 3).<sup>xii</sup>

Again, the Planning email showed the largest increase, with taxpayers in this group filing 19,000 more tax returns overall compared to the no email group. This 1.2 percentage point (or 2.1 per cent) improvement represents 134,000

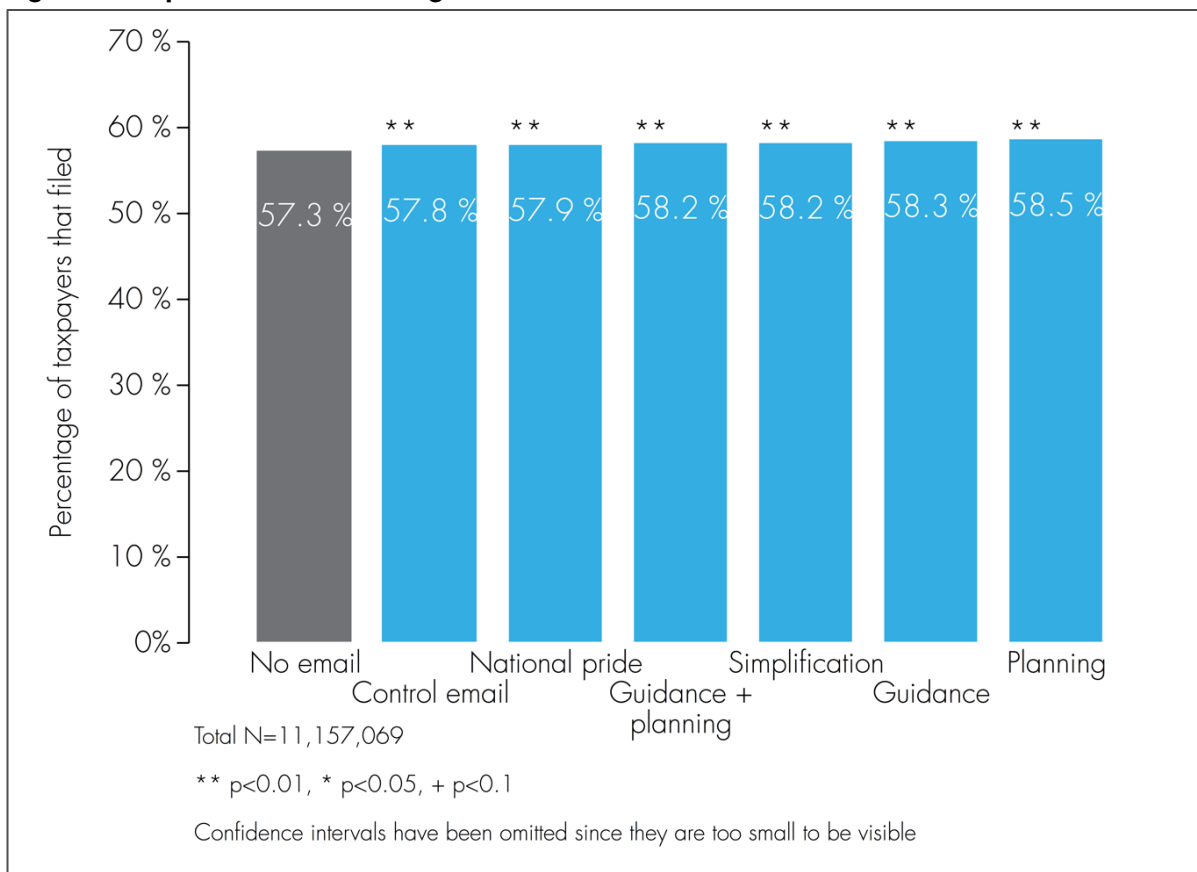
extra tax returns if the Planning email had been sent to the entire 11.2 million sample compared to no email.

## 07 / Additional findings

We conducted four additional analyses:

1. **Sub-group analysis by employment status:** For both early filing and overall filing, self-employed taxpayers were less responsive to the emails compared to employee taxpayers.<sup>xiii</sup> They also started from a much lower baseline, which is consistent with the more challenging tax return process for self-employed taxpayers, including the self-discipline required to set aside income throughout the year to pay taxes owed.
2. **Regional differences in impact:** Indonesia is culturally diverse, with more than 700 languages spoken across the archipelago.<sup>xiv</sup>

**Figure 3: Impact on overall filing**



We therefore analysed the impact of the emails, which were sent centrally, on early filing for each of the 31 regional tax offices.<sup>xv</sup> Across all regional tax offices we found positive, statistically significant impacts on early filing from both the Planning email and Guidance + Planning email. The other emails varied in achieving statistically significant impacts across regional tax offices. We do not have data (or see a strong pattern) which can explain these differences.

3. **Spreading out tax return submissions:** Tax filing during the last week dropped from 30.73 per cent of taxpayers in the no email group to 28.63 per cent of taxpayers in the Planning email group. Similarly, filing on the last day before the deadline dropped from 6.16 per cent of taxpayers in the no email group to 5.73 per cent of taxpayers in the Planning email group. This represents 137,000 tax returns brought forward from the final week, and 28,000 brought forward from the final day.
4. **Additional tax paid at the point of filing:** Most taxpayers submit so-called 'zero tax returns' because their employer withholds the correct amount of tax throughout the year. However, out of 6.4 million taxpayers in the sample who submitted a tax return, around 82,000 paid additional tax at the point of filing, and 2,900 claimed an overpayment. Compared to no email, the Planning email increased average net tax payments at the point of filing from IDR 69,000 (USD 4.86) to IDR 86,000 (USD 6), amounting to IDR 27 billion (USD 1.93 million) in total ( $p < 0.05$ ).<sup>xvi</sup> This translates into IDR 189 billion (USD 13.53 million) extra tax collected at the point of filing if the Planning email had been sent to the entire 11.2 million sample compared to no email.

## 08 / Recommendations

### Scale without further testing

- Send the Planning email to all personal taxpayers registered for e-filing in future years.
- Advertise the planning website at local tax offices so taxpayers who file manually can also benefit from this tool.
- Incorporate planning prompts in street banners that are displayed around the country during 'tax return season'. For example, 'Choose a date before 16 March to file your tax return, and mark your calendar to avoid problems!'

### Adapt with further testing

- Test the impact of the Planning email on corporate taxpayers with a registered email address.
- Test alternative versions of the Planning email to increase its cost effectiveness. For example, if just asking taxpayers to choose a filing date is effective without sending reminder emails, these additional emails could be dropped.
- Develop and test enhancements to the Planning email targeted at self-employed taxpayers after undertaking qualitative research to better understand the specific barriers to early and overall filing for this group.

### Develop potential new projects

- Experiment with different letters or phone scripts, which incorporate behavioural insights, to increase the responsiveness of taxpayers to requests for audit information. In particular, the first interaction between an auditor and taxpayer could influence the final amount of tax collected.

- Modify communication to reduce underreporting of tax liabilities, e.g., by personalising messages with third party data from the Directorate General of Customs (DJ Bea Cukai) or Bank of Indonesia, or by adding honesty prompts to DJP's website for online filing. DJP could evaluate the impact of these messages on the amount of tax declared by self-employed taxpayers.
- Develop projects with regional and local tax offices to transfer skills in behavioural insights. As each regional tax office has 80,000 – 830,000 taxpayers registered for online filing alone, conducting an RCT is extremely feasible.

## 09 / Capacity building

For this second project with BIT, DJP had a large enough sample to simultaneously test several different behavioural messages. They were curious to compare the impact of conventional Indonesian Government communication against messages which included short, direct calls to action. As a result of the project, DJP's BI Task Force cemented their internal credibility and sparked interest among other tax officials in applying behavioural approaches to tax administration in Indonesia.



**Muhammad Mustakim (Aan), responsible for knowledge management, Directorate of Business Process Transformation (TPB).**

*"From BIT's explanation of behavioural insights, we studied it more and we were encouraged to use this kind of approach."*

Aan helped manage DJP's day-to-day activities for the trial. He enjoyed the project because it fits with "TPB's innovative, out-of-the-box, thinking". He found the biggest challenge was coordinating the schedules of the BI Task Force members who work across four DJP directorates.

During his Master's degree in strategic management, Aan studied organisational behaviour. One of his assignments looked at changing the behaviour of DJP staff at the Yogyakarta Tax Office to improve job satisfaction. The trial with BIT increased his technical and applied knowledge, especially in evaluating impact.

Aan was surprised when an employee of a local tax office (KPP) in Jakarta wrote an internal article about "hot issues at DJP" and included details of the trial. The colleague had read about the trial preparations on DJP's internal notification portal and contacted Aan for information, impressed by the design and curious about the results. This prompted Aan and fellow BI Task Force member, Gitarani Prastuti, to write their own article about the trial results in DJP's internal magazine 'Intax'. Aan also presented several workshops to DJP staff on applying behavioural approaches to taxpayer communication and extensification.

Following these dissemination activities, Aan received many WhatsApp messages from tax officials all over Indonesia asking him for advice

on applying the methodology in their tax office. The step-by-step guide BIT and DJP are creating will make it easy for any tax office in Indonesia to conduct their own RCT.



**Mohammad Wangsit Supriyadi, Head of Section for the trade sector, Directorate of Tax Potential, Compliance and Revenue.**

*"In the old days when we made policies, we didn't consider human behaviour - we just did what was good for the tax office. In the future we should not repeat that mistake again."*

Just before working on this trial, Wangsit completed a PhD in Behavioural Economics at the Queensland University of Technology in Australia. He ran a small RCT with a regional tax office in Java to compare the impact of three types of letters (informed by behavioural science) on tax compliance by self-employed and corporate taxpayers. With this experience, he took a leading role in the project with BIT. He has also worked to spread understanding of behavioural approaches to public policy more widely, including running a workshop with BIT for lecturers at the Ministry of Finance's university.

Wangsit attributes the success of the project to effective collaboration between different DJP directorates. He believes it also highlighted the importance of quality data for effective tax administration. "Our core business is data - without strong and reliable data, it's impossible to make evidence-based policy."

Wangst was delighted that the results of the low cost intervention managed to convince some initially skeptical colleagues that DJP should apply behavioural approaches to other aspects of tax administration.

The next step, according to Wangsit, is to compare the impact of emails to more expensive methods of enforcement, such as direct supervision (visiting taxpayers at home). "We currently know that our method is cost effective but we need proof that it delivers the same result as direct supervision."



**Muhammad Hakim Kurniawan, compliance analyst for the manufacturing sector, Directorate of Tax Potential, Compliance and Revenue.**

*"DJP has not yet run all the experiments they should run to develop more robust policies in the future."*

Hakim had heard about RCTs before the project, but only in medical contexts. He had never thought about their application to public policy. As a compliance analyst with strong data skills and previous experience using Stata, he played a central role in designing and evaluating the RCT for this project. Hakim collected and analysed DJP's tax data using Stata code he wrote with BIT. He is now passing on his knowledge, including the new Stata commands he learnt, to his colleagues.

Analysing tax return data has also made him interested in doing more work in this area in the future. To date a lot of DJP's data analysis has focused on corporate taxpayers, ignoring the quality of data provided by personal income taxpayers. Hakim would therefore like to explore how validity checks could help personal income taxpayers make fewer errors when entering data in the e-filing system.



**Ikhsan Alisyahbani, Internet and intranet processing section, Directorate of Information Technology.**

*"I have a new perspective. We never realised before that we should analyse the impact of reminder emails."*

Ikhsan was critical to the success of the project as he built the website for the Planning intervention, and worked to identify and fix spam filter issues which delay the delivery of bulk emails. He also found these aspects of the project the most challenging.

Because he is responsible for maintaining DJP's website, he saw the benefits of the project first hand. "Last year our system collapsed because too many taxpayers were using e-filing on the last day. I was really surprised when I saw that this project helped us on the deadline. Our system didn't collapse this year. My Director was surprised too."

He admits he had a limited view of data analysis before the project. He thought, "this is something you don't need to know - we just send an email, not analyse it". However, he now says that "after seeing the results, I am more open minded that this approach will improve our revenue". His team are even discussing how they can develop a series of SMS and emails to remind taxpayers about various upcoming deadlines.

Ikhsan thinks there are many ways to implement the project findings, including to improve internal DJP processes. For example, DJP staff must regularly submit a performance evaluation report to the Ministry of Finance but many staff wait until the last day to do so – a Planning reminder could help. Consistent with BIT's philosophy to 'Test,

Learn, Adapt', Ikhsan is keen to iterate on the Planning intervention to taxpayers next year so that "maybe we can get an even better result".

## 10 / Conclusion

Last-minute filing is a problem for tax administrations in high- and middle-income countries alike. Every year, tax officials in Indonesia, the US, the UK, and elsewhere bear heavy costs managing system pressures just before the tax return deadline, while well-intentioned taxpayers may become frustrated and potentially discouraged by the hassle this causes them.<sup>xvii</sup>

We know from psychological research that people do not always act the way policymakers would like them to. For example, people tend to prioritise pleasurable tasks in the present, and put off difficult tasks (like filing a tax return) for the future.<sup>xviii</sup> That's why designing programs and services according to a more realistic model of human behaviour can be so powerful and cost-effective. We found that sending Indonesian taxpayers emails informed by behavioural insights increased early filing rates by up to 2.1 percentage points and overall filing rates by up to 1.2 percentage points.

For this project, the cost of sending millions of emails was close to zero yet the Planning email alone brought forward IDR 27 billion (USD 1.93 million), with the potential to reach IDR 189 billion (USD 13.53 million) if scaled. Furthermore, during the trial period, tax filing was more evenly distributed before the deadline, reducing downtime due to capacity issues.

We draw three general lessons from the results which can be applied to other forms of taxpayer communication: (i) focus on the main action and omit explanations of regulations, since taxpayers are unlikely to read long messages; (ii) instead of reinforcing the date when an action must be completed, emphasise an earlier date to 'anchor' taxpayers; and (iii) help taxpayers make the best

decision for themselves by highlighting the benefits of an action (e.g., avoid problems) and giving them support to follow through (e.g., reminders).

We thank DJP for being open to experimental approaches so that they can find out what works and what doesn't to increase tax compliance. DJP's Behavioural Insights Task Force is comprised

of staff from four different directorates: Tax Compliance, Business Transformation, Information Technology, and Public Relations. The success of this project, which is one of the largest RCTs ever conducted, is testament to their effective collaboration and commitment to improve tax administration in Indonesia.

We'd like to extend a huge thanks to Steve Dardo from the Australian Tax Office who was on secondment to DJP during the implementation of this project. His advice, support and enthusiasm for behavioural approaches helped make it a success.

## Annex – Emails

### Control

Subjek: Mari sampaikan SPT Tahunan 2017 Saudara sekarang

Yth. Bapak/Ibu [Nama]  
NPWP [XX.XXX.XXX.X-XXX.XXX]

Sesuai ketentuan Pasal 3 ayat (3) huruf b dan c Undang-Undang Nomor 6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan sebagaimana telah beberapa kali diubah terakhir dengan Undang-Undang Nomor 16 Tahun 2009, batas waktu penyampaian SPT Tahunan PPh Wajib Pajak Orang Pribadi adalah paling lama 3 (tiga) bulan setelah akhir Tahun Pajak dan untuk SPT Tahunan PPh Wajib Pajak Badan adalah paling lama 4 (empat) bulan setelah akhir Tahun Pajak. SPT Tahunan PPh dapat disampaikan secara langsung ke KPP/KP2KP, selain itu Wajib Pajak juga dapat menyampaikan SPT Tahunan dengan cara:

1. Dikirim melalui pos tercatat dengan bukti pengiriman surat ke KPP tempat Wajib Pajak terdaftar;
2. Dikirim melalui perusahaan jasa ekspedisi atau jasa kurir dengan bukti pengiriman surat ke KPP tempat Wajib Pajak terdaftar; atau
3. e-Filing melalui laman DJP online (<https://dijonline.pajak.go.id>) atau Penyedia Layanan SPT Elektronik yang telah ditunjuk Direktorat Jenderal Pajak.

Apabila Saudara membutuhkan informasi perpajakan lebih lanjut, Saudara dapat menghubungi:

1. Kantor Pelayanan Pajak;
2. Kantor Pelayanan, Penyuluhan dan Konsultasi Perpajakan;
3. Kring Pajak (021) 1500200; atau
4. Laman [www.pajak.go.id](http://www.pajak.go.id).

Atas peran serta Saudara dalam pembayaran dan pelaporan pajak, kami sampaikan terima kasih.

Salam hormat,  
Robert Pakpahan  
Direktur Jenderal Pajak



Kementerian Keuangan Republik Indonesia  
Direktorat Jenderal Pajak



Bila Saudara ingin menyampaikan SPT Tahunan saat ini juga, silahkan [klik di sini](#)  
Email ini dikirim secara otomatis oleh sistem, mohon untuk tidak dibalas

[Berhenti Berlangganan Silahkan Klik Disini](#)

**English translation**

Subject: Submit your 2017 Annual Tax Return Now

Dear Mr/Ms [Name]  
NPWP [XX.XXX.XXX.X-XXX.XXX]

According to the provisions of Article 3 paragraph (3) b and c of Law No. 6 of 1983 on General Provisions and Tax Procedures that has been amended numerous times, lastly by Act No. 16 of 2009, the deadline for submission of the Annual Income Tax Return for personal taxpayers is a maximum of 3 (three) months after the end of the Tax Year, and for the Annual Income Tax Return for corporate taxpayers is a maximum of 4 (four) months after the end of the Tax Year. Annual Income Tax Returns can be submitted in person to the KPP/KP2KP. In addition, taxpayers may also submit the Annual Income Tax Return by:

1. Sending by registered mail with delivery receipt to the KPP where the taxpayer is registered;
2. Sending by a courier company or courier service with delivery receipt to the KPP where the taxpayer is registered; or
3. e-Filing through the online DGT webpage (<https://dijonline.pajak.go.id>) or an SPT Electronic Service Provider designated by the Directorate General of Taxation.

If you require any further tax information, you may contact:

1. Tax Services Office;
2. Office of Tax Services, Counselling and Consultation;
3. Tax Call Centre (021) 1500200; or
4. Webpage [www.pajak.go.id](http://www.pajak.go.id).

We would like to extend our thanks for your role in paying and reporting your taxes.

Best regards,  
Robert Pakpahan  
Director General of Taxation



**Kementerian Keuangan Republik Indonesia**  
**Direktorat Jenderal Pajak**



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## Treatment 1: Simplification

**Subjek: Sampaikan SPT Tahunan 2017 Saudara sekarang**

Yth. Bapak/Ibu [Nama]  
NPWP [XX.XXX.XXX.X-XXX.XXX]

Sudah waktunya melaporkan Surat Pemberitahuan (SPT) Tahunan Pajak Penghasilan (PPh) 2017 Saudara. Terdapat 4 pilihan:

1. e-Filing melalui laman DJP online (<https://dijonline.pajak.go.id>) atau Penyedia Layanan SPT Elektronik yang telah ditunjuk oleh Direktorat Jenderal Pajak;
2. Datang langsung ke Kantor Pelayanan Pajak (KPP) atau Kantor Pelayanan Penyuluhan dan Konsultasi Perpajakan (KP2KP) tempat Saudara akan menyampaikan SPT;
3. Dikirim melalui pos tercatat ke KPP tempat Saudara terdaftar; atau
4. Dikirim melalui jasa ekspedisi/kurir ke KPP tempat Saudara terdaftar.

Jangan tunggu sampai batas waktu berakhir. Saat ini semakin banyak masyarakat Indonesia yang telah patuh melaporkan SPT.

Laporkan SPT Saudara sekarang.

Salam hormat,  
Robert Pakpahan  
Direktur Jenderal Pajak



**Kementerian Keuangan Republik Indonesia**  
**Direktorat Jenderal Pajak**



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**English translation**

Subject: Submit your 2017 Annual Tax Return Now

Dear Mr./Ms [Name]

NPWP [XX.XXX.XXX.X-XXX.XXX]

It's time to submit your 2017 Annual Income Tax Return. There are four options:

1. e-Filing through the online DGT webpage (<https://dijonline.pajak.go.id>) or an SPT Electronic Service Provider designated by the Directorate General of Taxation;
2. In person at the Tax Services Office (KPP) or Office of Tax Services, Counselling and Consultation (KP2KP) where you will submit the SPT;
3. Sent by registered mail to the KPP where you are registered; or
4. Sent by a courier service to the KPP where you are registered.

Do not wait until the deadline expires. Nowadays, more Indonesians than ever are dutifully filing SPT.

Report your SPT now.

Best regards,

Robert Pakpahan

Director General of Taxation



Kementerian Keuangan Republik Indonesia

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## Treatment 2: National Pride

Subjek: Pajak Saudara, Bangun Negeri

Yth. Bapak/Ibu [Nama]  
NPWP [XX.XXX.XXX.X-XXX.XXX]

Selamat tahun baru 2018. Semoga Saudara senantiasa dalam keadaan sehat dan dimudahkan dalam segala urusan.

Saudara menerima email ini karena alamat email Saudara terdaftar pada basis data email wajib pajak Direktorat Jenderal Pajak. Kami berencana untuk menggunakan email tersebut sebagai salah satu alternatif penyaluran informasi perpajakan kepada wajib pajak. Kami berharap penyampaian informasi perpajakan tersebut dapat memberi manfaat dalam pemenuhan hak dan kewajiban perpajakan Saudara sebagai wajib pajak.

Sehubungan dengan batas waktu penyampaian SPT Tahunan 2017 yang semakin dekat, kami sangat mengharapkan agar Saudara segera menyampaikan SPT Tahunan 2017. Apabila Saudara membutuhkan informasi perpajakan lebih lanjut, Saudara dapat menghubungi:

1. Kantor Pelayanan Pajak;
2. Kantor Pelayanan, Penyuluhan dan Konsultasi Perpajakan;
3. Kring Pajak (021) 1500200; atau
4. Laman [www.pajak.go.id](http://www.pajak.go.id).

Pajak yang Saudara bayarkan sangat bermanfaat untuk menjamin tersedianya barang dan jasa publik/umum di negara kita. Bersama ini kami lampirkan ilustrasi mengenai penggunaan uang pajak, sebagai gambaran peranan Saudara sebagai pahlawan pembangunan negara melalui pembayaran pajak.

Terima kasih atas perhatiannya, kami berharap Saudara selalu sukses dalam hidup dan karir.

Salam hormat,  
Robert Pakpahan  
Direktur Jenderal Pajak



Kementerian Keuangan Republik Indonesia  
Direktorat Jenderal Pajak



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Attachment to National Pride Email



**English translation**

Subject: Your Taxes Build the Nation

Dear Mr./Ms [Name]  
NPWP [XX.XXX.XXX.X-XXX.XXX]

Happy New Year 2018. May you always stay healthy and we hope everything is going well.

You have received this email because your email address is registered in the Directorate General of Taxation's email database for taxpayers. We plan to use the email as one of the alternatives in distributing the tax-related information to taxpayers. We hope that the dissemination of the tax information will provide benefits in the fulfilment of your rights and responsibilities as a taxpayer.

As the deadline for submission of Annual Tax Return 2017 draws near, we really hope that you submit your Annual Tax Return 2017 soon. If you require any further tax information, you may contact:

1. Tax Services Office;
2. Office of Tax Services, Counselling and Consultation;
3. Tax Call Center (021) 1500200; or
4. Webpage [www.pajak.go.id](http://www.pajak.go.id).

Taxes that you pay are very helpful to ensure the availability of public goods and services in our country. We attach illustration of the use of taxpayers' money to show your role as a hero of the country's development through paying taxes.

Thank you for your attention, we wish you success in life and career.

Best regards,  
Robert Pakpahan  
Director General of Taxation



Kementerian Keuangan Republik Indonesia  
Direktorat Jenderal Pajak



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***English translation of image***

**What can each million Rupiah of taxpayers' money provide?**

Total amount of the State's Revenue  
The State Budget 2017 Rp 1,750.3 trillion  
85.6% coming from Tax Revenue

Village Fund Rp 28,704  
Public Services Rp 170,640  
Health Rp 29,704

Education Rp 68,888  
Transfer to Local Governments Rp 339,928  
Defence Rp 51,824

Housing & Public Facilities Rp 14,536  
Economy Rp 149,152  
Order & Security 58,144

Tourism & Environment Rp 8,216  
Religious Affairs Rp 4,424  
Social Protection Rp 75,840

## Treatment 3: Guidance

**Subject: Sampaikan SPT Tahunan 2017 Saudara dalam 15 menit**

Yth. Bapak/Ibu [Nama]  
NPWP [XX.XXX.XXX.X-XXX.XXX]

Sudah waktunya melaporkan Surat Pemberitahuan (SPT) Tahunan Pajak Penghasilan (PPh) 2017 Saudara. Saudara hanya membutuhkan waktu sekitar 15 menit apabila dokumen yang dibutuhkan telah dipersiapkan sebelumnya.

Panduan kelengkapan pengisian SPT 2017 menggunakan formulir 1770 SS, 1770 S atau 1770. [Klik di sini](#)

Pertanyaan yang sering diajukan mengenai Formulir 1770. [Klik di sini](#)

Jangan tunggu sampai batas waktu berakhir. Saat ini semakin banyak masyarakat Indonesia yang telah patuh melaporkan SPT.

Hindari berbagai permasalahan bila melaporkan SPT pada akhir bulan Maret:

- Penolakan karena menyampaikan SPT secara tidak lengkap akibat tergesa-gesa;
- Pelambatan laman web untuk penyampaian e-Filing;
- Antrean panjang untuk penyampaian secara manual;
- Pengenaan denda jika melewati batas waktu penyampaian (31 Maret).

Laporkan SPT Saudara sekarang.

Salam hormat,  
Robert Pakpahan  
Direktur Jenderal Pajak



**Kementerian Keuangan Republik Indonesia**  
**Direktorat Jenderal Pajak**



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## Checklist for filing a tax return

### Panduan kelengkapan pengisian SPT Tahunan 2017

---

#### Formulir SPT mana yang harus saya gunakan?

Penghasilan Per Tahun	Pegawai	Pegawai dengan penghasilan lain	Bukan Pegawai/Usahawan
≥ 60 juta	1770 SS/1770S	1770	1770
≤ 60 juta	1770 S	1770	1770

---

#### Bagaimana mengisi Penghasilan Tidak Kena Pajak (PTKP) saya?

**Kolom PTKP Anda dapat ditemukan di:**  
 SPT 1770 SS - Bagian A nomor 3  
 SPT 1770 S - Bagian B nomor 7  
 SPT 1770 - Bagian B nomor 10

**Langkah 1**

a. Pilihlah kotak PTKP yang sesuai dengan status Anda. (lihat tabel di bawah)  
 b. Isilah dengan jumlah tanggungan Anda. (lihat tabel d)

**Langkah 2**

Pilihlah salah satu opsi (a, b, dan c) sesuai dengan status Anda (lihat tabel di bawah).

**Langkah 3**

a. Tambahkan opsi (d) jika Anda memiliki tanggungan (lihat tabel d).  
 b. Nilai tersebut berlaku untuk 1 (satu) tanggungan.

Ikuti langkah disamping untuk mengisi PTKP anda

---

#### Bagaimana menghitung Penghasilan Tidak Kena Pajak (PTKP) saya?

**(a) Rp 54.500.000,-**

Pilih "TK" dan gunakan angka ini jika Anda:

- Belum menikah
- Menikah setelah 1 Januari 2018
- Menikah namun pisah harta
- Menikah dan melakukan kewajiban perpajakan terpisah dari pasangan

**(b) Rp 58.500.000,-**

Pilih "K" dan gunakan angka ini jika Anda:

- Menikah sebelum 1 Januari 2018
- Salah satu pasangan tidak memiliki penghasilan

**(c) Rp 112.500.000,-**

Pilih "K/I" dan gunakan angka ini jika Anda:

- Menikah sebelum 1 Januari 2018
- Suami dan istri memiliki penghasilan dan menggabungkan kewajiban perajakannya (menyampaikan satu SPT untuk pelaporan bersama)

**(d) Rp 4.500.000,-**

Tambahkan angka ini jika Anda:

- Memiliki tanggungan
- Nilai tersebut berlaku untuk 1 (satu) tanggungan.
- Jumlah maksimal yang diperbolehkan adalah 3 (tiga) orang

Tanggungan adalah:

- anak kandung yang lahir sebelum 1 Januari 2018 dan hak asuh terdapat pada Anda
- anak angkat yang sah secara hukum sebelum 1 Januari 2018

**Contoh perhitungan dan pengisian PTKP**

a. Anda belum menikah namun memiliki 2 orang anak angkat yang sah secara hukum sejak 2015

Isilah angka "2" pada kotak TK

$$PTKP \text{ anda} = (a) + (d \times 2) = Rp 54.500.000 + (Rp 4.500.000 \times 2) = Rp 63.000.000$$

b. Anda menikah tahun 2010 dan memiliki 4 anak yang lahir sebelum tahun 2016. Istri anda bekerja dan menggabungkan kewajiban perajakannya.

Isilah angka "3" pada kotak K/I

$$PTKP \text{ anda} = (c) + (d \times 3) = Rp 112.500.000 + (Rp 4.500.000 \times 3) = Rp 126.000.000$$

---

### Panduan kelengkapan pengisian SPT Tahunan 2017

- Pilih salah satu panduan sesuai formulir SPT yang digunakan (lihat halaman selanjutnya)
- Anda harus mengisi semua kolom. Gunakan angka "0" bila jawaban Anda kosong
- Gunakan kertas ukuran F4, huruf CETAK dan tinta hitam

#### Formulir 1770 SS

Mengisi kotak (H.01), (H.02) dan (H.03) pada bagian atas formulir

a. Tahun Pajak diisi angka "2017"  
 b. Untuk kotak SPT Pembetulan, gunakan "0" bila tidak pernah menyampaikan SPT tahun 2017 sebelumnya atau tulis nomor revisi SPT Anda (contoh: tulis "1" jika sebelumnya Anda telah menyampaikan SPT tahun 2017 satu kali)

**Identitas Wajib Pajak**

Diisi sesuai dengan identitas pada Kartu NPWP

**A. Pajak Penghasilan**

(A.06) diisi dengan besar PTKP sesuai status Anda  
Lihat panduan pengisian pada halaman selanjutnya

Jumlah (A.08) sama dengan (A.09)  
Bila berbeda, Anda harus menggunakan Formulir 1770 S

**C. Daftar Harta dan Kewajiban**

(C.01) diisi dengan jumlah keseluruhan harta Anda seperti nilai tabungan, rumah, kendaraan dan lainnya

(C.02) diisi dengan jumlah sisa hutang/pinjaman yang masih harus Anda bayar

Bila anda peserta Amnesti Pajak, masukkan jumlah harta/sisa hutang pada laporan Amnesti Pajak Anda

**D. Pernyataan**

Menandatangani dan mengisi kolom tanggal

**Lampiran Tambahan**

Bukti Potong Pajak Lembar 1721-A1 atau 1721-A2 diperoleh dari bendahara atau bagian keuangan/royalti kantor anda

Laporan Amnesti Pajak yang telah diisi lengkap

#### Formulir 1770 S dan Lampirannya (1770 S-I dan 1770 S-II)

Mengisi seluruh kotak dan pilihan pada ujung kanan atas formulir dan lampirannya

a. Tahun Pajak diisi angka "2017"  
 b. Untuk kotak SPT Pembetulan, gunakan "0" bila tidak pernah menyampaikan SPT tahun 2017 sebelumnya atau tulis nomor revisi SPT Anda (contoh: tulis "1" jika sebelumnya Anda telah menyampaikan SPT tahun 2017 satu kali)

**Identitas Wajib Pajak**

Diisi sesuai dengan identitas pada Kartu NPWP

**B. Penghasilan Kena Pajak**

Mengisi salah satu kotak (TK, K, atau K/I) pada nomor (7)

Nomor (8) diisi dengan besar PTKP sesuai status Anda  
Lihat panduan pengisian pada halaman selanjutnya

**C. PPh Terutang**  
**D. Kredit Pajak**

Jumlah pada kolom C (11) sama dengan D (12)  
Isian harus sesuai dengan lembar bukti potong pajak/bukti pembayaran pajak

**Lampiran 1770 S-II**

Mencantumkan seluruh anggota keluarga pada Bagian D

Bila anda peserta Amnesti Pajak, masukkan kode dan jumlah harta/sisa hutang pada laporan Amnesti Pajak Anda pada Bagian B dan C

**D. Pernyataan**

Menandatangani dan mengisi seluruh kolom

**Lampiran Tambahan**

Bukti Potong Pajak Lembar 1721-A1 atau 1721-A2 diperoleh dari bendahara atau bagian keuangan/royalti kantor anda

Surat Kuasa  
Jika Anda menyampaikan SPT orang lain

Lampiran zakat  
Jika Anda memberikan sumbangan pada lembaga amal yang terakreditasi Kementerian Keuangan

Lembar perhitungan  
Jika pisah harta dengan pasangan Anda

#### Formulir 1770 dan Lampirannya (1770 I s.d. 1770 IV)

Mengisi seluruh kotak dan pilihan pada ujung kanan atas formulir dan lampirannya

a. Tahun Pajak diisi angka "2017"  
 b. Untuk kotak SPT Pembetulan, gunakan "0" bila tidak pernah menyampaikan SPT tahun 2017 sebelumnya atau tulis nomor revisi SPT Anda (contoh: tulis "1" jika sebelumnya Anda telah menyampaikan SPT tahun 2017 satu kali)  
 c. Untuk pilihan pembetulan atau pencetakan, info lebih lanjut dapat dilihat di <http://www.pajak.go.id/content/beri-lup-pembetulan-dan-pencetakan-bagi-ugib>

**Identitas Wajib Pajak**

Diisi sesuai dengan identitas pada Kartu NPWP

**B. Penghasilan Kena Pajak**

Mengisi salah satu kotak (TK, K, atau K/I) pada nomor (10)

Nomor (10) diisi dengan besar PTKP sesuai status Anda  
Lihat panduan pengisian pada halaman selanjutnya

**C. PPh Terutang**  
**D. Kredit Pajak**

Jumlah nomor D (16) = C (14) - (D 15)  
Isian harus sesuai dengan lembar bukti potong pajak/bukti pembayaran pajak

**Lampiran 1770-IV**

Mencantumkan seluruh anggota keluarga pada Bagian C

Bila anda peserta Amnesti Pajak, masukkan kode dan jumlah harta/sisa hutang pada laporan Amnesti Pajak Anda pada Bagian A dan B

**D. Pernyataan**

Menandatangani dan mengisi seluruh kolom

**Lampiran Tambahan**

Rekapitulasi laporan keuangan/peredaran bruto pemilik usaha

Bukti Potong Pajak Lembar 1721-A1 atau 1721-A2 diperoleh dari bendahara atau bagian keuangan/royalti kantor anda

Surat Kuasa  
Jika Anda menyampaikan SPT orang lain

Lampiran zakat  
Jika Anda memberikan sumbangan pada lembaga amal yang terakreditasi Kementerian Keuangan

Lembar perhitungan  
Jika pisah harta dengan pasangan Anda



**English translation**

Subject: Submit your 2017 Annual Tax Return in 15 minutes

Dear Mr/Ms [Name]  
NPWP [XX.XXX.XXX.X-XXX.XXX]

It's time to submit your 2017 Annual Income Tax Return. You will only need around 15 minutes if all the required documents have been prepared in advance.

Checklist for filing SPT 2017 with a 1770 SS, 1770 S or 1770 form. [Click here](#)  
Frequently asked questions about Form 1770. [Click here](#)

Do not wait until the deadline expires. Nowadays, more Indonesians than ever are dutifully filing SPT.

Avoid problems when reporting tax return at the end of March:

- Rejections because of submitting SPT incompletely due to haste;
- Website slowdown for e-Filing;
- Long queues for manual submission;
- Imposition of fines if it passes the deadline of submission (31 March).

Report your SPT now.

Best regards,  
Robert Pakpahan  
Director General of Taxation



**Kementerian Keuangan Republik Indonesia**  
**Direktorat Jenderal Pajak**



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## Treatment 4: Planning

Subjek: Hindari masalah dalam menyampaikan SPT Tahunan 2017

Yth. Bapak/Ibu [Nama]  
NPWP [XX.XXX.XXX.X-XXX.XXX]

Sudah waktunya melaporkan Surat Pemberitahuan (SPT) Tahunan Pajak Penghasilan (PPh) 2017 Saudara. Kami akan mengirimkan pesan pengingat yang dapat membantu Saudara. Pilih tanggal sebelum 16 Maret 2018.

YA; saya akan memilih tanggal yang cocok untuk melaporkan SPT sebelum tanggal 16 Maret 2018 agar lebih mudah. [Klik di sini](#)

TIDAK; saya tidak akan memilih tanggal untuk melaporkan SPT sebelum tanggal 16 Maret 2018, bahkan bila hal ini dapat mempersulit saya. [Klik di sini](#)

Perencanaan yang baik dalam mempersiapkan SPT, akan membuat pelaporannya menjadi lebih mudah. Saat ini semakin banyak masyarakat Indonesia yang telah patuh melaporkan SPT.

Hindari berbagai permasalahan bila melaporkan SPT pada akhir bulan Maret:

- Penolakan karena menyampaikan SPT secara tidak lengkap akibat tergesa-gesa;
- Pelambatan laman web untuk penyampaian e-Filing;
- Antrean panjang untuk penyampaian secara manual;
- Pengenaan denda jika melewati batas waktu penyampaian (31 Maret).

Mulailah mempersiapkan pelaporan SPT Saudara dari sekarang.

Salam hormat,  
Robert Pakpahan  
Direktur Jenderal Pajak



Kementerian Keuangan Republik Indonesia  
Direktorat Jenderal Pajak



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**English translation**

Subject: Avoid problems in submitting the 2017 Annual Tax Return

Dear Mr/Ms [Name]  
NPWP [XX.XXX.XXX.X-XXX.XXX]

It's time to submit your 2017 Annual Income Tax Return. We will send a reminder to help you. Choose a date prior to March 16, 2018.

YES; I will choose a suitable date to report the SPT before March 16, 2018 to make it easier. [Click here](#)

NO; I will not choose a date to report the SPT before March 16, even if this makes it more difficult for me. [Click here](#)

Good planning in preparing the SPT will make reporting easier. Nowadays, more Indonesians than ever are dutifully filing SPT.

Avoid problems when reporting tax return at the end of March:

- Rejections because of submitting SPT incompletely due to haste;
- Website slowdown for e-Filing;
- Long queues for manual submission;
- Imposition of fines if it passes the deadline of submission (31 March).

Start preparing your SPT report now.

Best regards,  
Robert Pakpahan  
Director General of Taxation



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Direktorat Jenderal Pajak



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## Planning website to choose a filing date



### *English translation*

Congratulations on making it easier to file your tax return!

You have chosen to file on [            ] 2018

We'll send you helpful reminder emails.

Add to Calendar?

**Reminder email (sent 2 days before and on chosen filing date)**

Subjek: Pesan pengingat untuk menyampaikan SPT Saudara

Yth. [nama], Saudara telah memilih untuk melaporkan SPT pada tanggal XX/XX/XXXX.

Melaporkan SPT hanya membutuhkan waktu 15 menit jika Saudara telah mempersiapkannya. Akan sangat membantu bila Saudara dapat merencanakan langkah-langkah berikut:

Penyampaian SPT secara manual	Penyampaian SPT secara online
Di mana alamat Kantor Pelayanan Pajak (KPP) tempat Saudara akan menyampaikan dokumen SPT?	Di mana Saudara akan mendapatkan koneksi internet?
Bagaimana cara menyampaikan dokumen SPT Saudara ke sana: dengan datang langsung, melalui layanan pos atau kurir?	Bagaimana Saudara akan mengurangi gangguan, misalnya dari televisi dan media sosial?
Jam berapa Saudara akan menyampaikan dokumen SPT?	Jam berapa Saudara akan memulai?
Apakah Saudara sudah menyiapkan semua dokumen yang benar? Gunakan panduan kami klik di sini	Apakah Saudara sudah memiliki semua dokumen yang benar? Gunakan panduan kami klik di sini

Laporkan SPT Saudara sekarang.

Salam hormat,  
Robert Pakpahan  
Direktur Jenderal Pajak



**Kementerian Keuangan Republik Indonesia**  
**Direktorat Jenderal Pajak**



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**English translation**

Subject: A reminder message to submit your tax return

Hi [name], you have chosen to report the SPT on XX/XX/XXXX.

Reporting an SPT can take as little as 15 minutes if you have prepared. It helps if you can plan the following steps:

Manual filing of SPT	Online filing of SPT
What is the address of the Tax Services Office (KPP) where you will submit the SPT?	Where will you get internet connection?
How will your documents get there: visit, post or courier service?	How will you reduce distractions, e.g., television and social media?
What time will you submit the SPT?	What time will you start?
Have you got all the correct documents? Use our checklist <a href="#">click here</a>	Have you got all the correct documents? Use our checklist <a href="#">click here</a>

Report your SPT now.

Best regards,  
Robert Pakpahan  
Director General of Taxation



**Kementerian Keuangan Republik Indonesia**  
**Direktorat Jenderal Pajak**



 @DitjenPajakRI
  DitjenPajakRI
  DitjenPajakRI

If you want to submit the annual tax return today, please [click here](#)  
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## Treatment 5: Guidance + Planning

**Subjek: Sampaikan SPT Tahunan 2017 Saudara dalam 15 menit**

Yth. Bapak/Ibu [Nama]  
NPWP [XX.XXX.XXX.X-XXX.XXX]

Sudah waktunya melaporkan Surat Pemberitahuan (SPT) Tahunan Pajak Penghasilan (PPh) 2017 Saudara. Saudara hanya membutuhkan waktu sekitar 15 menit apabila dokumen yang dibutuhkan telah dipersiapkan sebelumnya.

Panduan kelengkapan pengisian SPT 2017 menggunakan formulir 1770 SS, 1770 S atau 1770. [Klik di sini](#)

Pertanyaan yang sering diajukan mengenai Formulir 1770. [Klik di sini](#)

Jangan tunggu sampai batas waktu berakhir. Saat ini semakin banyak masyarakat Indonesia yang telah patuh melaporkan SPT.

Kami akan mengirimkan pesan pengingat yang dapat membantu Saudara. Pilih tanggal sebelum 16 Maret 2018.

YA; saya akan memilih tanggal yang cocok untuk melaporkan SPT sebelum tanggal 16 Maret 2018 agar lebih mudah. [Klik di sini](#)

TIDAK; saya tidak akan memilih tanggal untuk melaporkan SPT sebelum tanggal 16 Maret 2018, bahkan bila hal ini dapat mempersulit saya. [Klik di sini](#)

Mulailah mempersiapkan pelaporan SPT Saudara dari sekarang.

Salam hormat,  
Robert Pakpahan  
Direktur Jenderal Pajak



Kementerian Keuangan Republik Indonesia  
Direktorat Jenderal Pajak



Bila Saudara ingin menyampaikan SPT Tahunan saat ini juga, silahkan [klik di sini](#)

Email ini dikirim secara otomatis oleh sistem, mohon untuk tidak dibalas

[Berhenti Berlangganan Silahkan Klik Disini](#)

**English translation**

Subject: Submit your 2017 Annual Tax Return in 15 minutes

Dear Mr/Ms [Name]  
NPWP [XX.XXX.XXX.X-XXX.XXX]

It's time to submit your 2017 Annual Income Tax Return. You will only need around 15 minutes if all the required documents have been prepared in advance.

Checklist for filing SPT 2017 with a 1770 SS, 1770 S or 1770 form. [Click here](#)  
Frequently asked questions about Form 1770. [Click here](#)

Do not wait until the deadline expires. Nowadays, more Indonesians than ever are dutifully filing SPT.

We will send a reminder to help you. Choose a date prior to March 16, 2018.

YES; I will choose a suitable date to report the SPT before March 16, 2018 to make it easier. [Click here](#)  
NO; I will not choose a date to report the SPT before March 16, even if this makes it more difficult for me. [Click here](#)

Start preparing your SPT report now.

Best regards,  
Robert Pakpahan  
Director General of Taxation



**Kementerian Keuangan Republik Indonesia**  
**Direktorat Jenderal Pajak**



If you want to submit the annual tax return today, please [click here](#)  
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[Unsubscribe Please Click Here](#)



## Notes

- <sup>i</sup> Grace D. Amianti, (29 March 2017). Tax return deadline extended. The Jakarta Post, retrieved from <http://www.thejakartapost.com/news/2017/03/29/tax-return-deadline-extended.html>
- <sup>ii</sup> Slemrod, J., Christian, C., London, R., & Parker, J. A. (1997). April 15 syndrome. *Economic inquiry*, 35(4), 695-709.
- <sup>iii</sup> *ibid*
- <sup>iv</sup> Benzarti, Y. (2015). How taxing is tax filing? Leaving money on the table because of hassle costs. University of California, Berkeley.
- <sup>v</sup> Martinez, S. K., Meier, S., & Sprenger, C. (2017). Procrastination in the Field: Evidence from Tax Filing. UC San Diego Working Paper.
- <sup>vi</sup> Behavioural Insights Team. (2012). Applying behavioural insights to reduce fraud, error and debt. Cabinet Office. <https://www.gov.uk/government/publications/fraud-error-and-debt-behavioural-insights-team-paper>
- <sup>vii</sup> Torgler, B. & Schneider, F.G. (2006). What Shapes Attitudes Toward Paying Taxes? Evidence from Multicultural European Countries. IZA Discussion Paper Series No. 2117.
- <sup>viii</sup> Gollwitzer, P., & Oettingen, G. (2013). Implementation intentions. In M. Gellman, & JR. Turner (Eds.), *Encyclopedia of behavioral medicine* (pp. 1043-1048). [Part 9] New York: Springer-Verlag.
- <sup>ix</sup> We excluded from the trial expatriates who pay taxes in Indonesia.
- <sup>x</sup> Of those taxpayers who filed overall, around 54 per cent did so before 16 March.
- <sup>xi</sup> A p-value below 0.01 means the effect is statistically significant at the 1 per cent level.
- <sup>xii</sup> This is based on data collected up to 15 April 2018, i.e., two weeks after the deadline. As the number of tax returns declined sharply after the deadline, we do not expect many taxpayers filed after this date.
- <sup>xiii</sup> For early filing, self-employed taxpayers were 0.4 to 0.64 percentage points less responsive to all emails except the Control email ( $p < 0.05$ ). For overall filing, the impact was around 0.5 percentage points lower for the Guidance and the Planning emails only ( $p < 0.05$ ).
- <sup>xiv</sup> Simons, Gary F. and Charles D. Fennig (eds.). 2018. *Ethnologue: Languages of the World*, Twenty-first edition. Dallas, Texas: SIL International. Online version: <http://www.ethnologue.com> [Accessed: 21 May 2018]
- <sup>xv</sup> Subgroup analysis for 819 high net worth taxpayers who are not registered at any of the regional tax offices found no statistically significant impact from any of the emails compared to no email. This is likely because of the small sample size and/or these taxpayers probably use tax consultants to file their tax return.
- <sup>xvi</sup> This is an average across all taxpayers in the sample, i.e. it includes the majority that made zero additional payments. For those taxpayers that made an additional payment, the average amount is much higher.
- <sup>xvii</sup> Alan Rapperport (17 April 2018). I.R.S. Website Crashes on Tax Day as Millions Tried to File Returns. The New York Times, retrieved from: <https://www.nytimes.com/2018/04/17/us/politics/want-to-pay-your-taxes-come-back-later-says-irs.html> [
- <sup>xviii</sup> Martinez, S. K., Meier, S., & Sprenger, C. (2017). Procrastination in the Field: Evidence from Tax Filing. UC San Diego Working Paper.