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## ANTI-CORRUPTION PROGRAMS IN DIRECTORATE GENERAL OF TAXES (DGT) IN INDONESIA

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### Abstract:

Indonesia's Directorate General of Taxes (DGT) has undergone significant bureaucratic reforms since 2002 to combat systemic corruption within its tax administration. These reforms aimed to improve transparency, accountability, and internal control mechanisms. This paper examines the effectiveness of various anti-corruption programs implemented by the DGT, identifying both successful initiatives and areas of inefficiency. Effective programs include the establishment of the Large Taxpayer Office (LTO), the wage increase and remuneration program, and efforts to transform organizational culture. However, challenges remain, particularly concerning the whistleblowing system (WBS) and the internal control bodies at tax offices, which face issues such as limited transparency, inadequate protection for whistleblowers, and cultural barriers to reporting corruption. The study concludes that while the reforms have generally been successful in reducing corruption, further improvements are needed in strengthening internal controls, addressing cultural obstacles, and enhancing the transparency and protection mechanisms in whistleblowing programs

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### Keywords:

Corruption, Tax Administration, Bureaucratic Reform, Directorate General of Taxes, Whistleblowing System, Internal Control

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## A. INTRODUCTION

Before 2002, Indonesia arguably had a significant number of corrupt tax officials. The corruption was systemic at that time at every level of the Indonesian tax authority (Directorate General of Taxes – DGT). This condition is dangerous for Indonesia since corruption could harm tax revenue by creating inefficient tax systems (Tanzi and Davoodi 2000). It is formed by creating unproductive relationships among taxpayers

and tax officials that make the whole country worse off. Corruption also might affect the willingness of people to pay taxes voluntarily. Conducting research in several tax offices in Indonesia, Rosid et al. (2016) found that people's perception of corruption affects people's willingness to report their income and pay their taxes. The more corrupt they think the tax officials are, the less they would likely report their income honestly. In 2002, there were significant changes in DGT. DGT conducted 'bureaucratic reform'. One of the main goals was significantly to reduce corruption through anti-corruption programs. For instance, DGT adopts a large tax unit (LTU) office to improve internal control for the large taxpayer. DGT also created a new 'bureaucratic reform and anti-corruption' department: the Directorate of Internal Compliance and Apparatus Transformation (*Direktorat Kepatuhan Internal dan Transformasi Sumber Daya Aparatur* – Directorate of KITSDA). Overall, these programs were considered successful in reducing corruption since organisational culture appears to be shifting. Corruption used to be seen as systemic in DGT; everybody did it, while now, being corrupt see as an out layer (Tjen and Evans 2017). However, some of the programs were also arguably ineffective. This essay argues two key problems with the DGT's anti-corruption efforts: ineffective response to whistleblowers and ineffective internal audit. This essay aims to identify some of the effective and ineffective anti-corruption programs in DGT and then suggest some solutions to address them. The essay will concisely explain the definition of corruption in the administration, the DGT, the reform in DGT, why corruption happens in the DGT and the type of corruption that might happen in DGT. It then analyses some effective and ineffective anti-corruption programs in DGT and suggests some solutions.

## B. LITERATURE REVIEW

Corruption generally defines as the abuse of office for personal gain (Klitgaard 2008). The office can be both public office and private office. Scholars usually define corruption by different approaches for a different scopes. For administrative corruption, scholars generally define corruption by using the principal-agent relationship approach, as first argued by Klitgaard (1988): administrative corruption occurs when the civil servant as an agent betrays the principal, which is the public interest, for the civil servant's interest. This definition approach was used by Flatters and Macleod (1995) to define corruption in the tax system. They argued that corruption in the tax system occurs for two reasons. First, the government put authority to tax officials who have the ability to gather information to collect taxes from the taxpayers. Second, the government have limitation in checking the tax officials on how they use their authority. This approach focuses on the willingness of tax officials to behave corruptly regarding their interests. Rahman (2009) put another critical driver of corruption in the tax system: taxpayers' willingness. This willingness from tax officials and taxpayers is then facilitated by several enabling environment factors such as complex and unclear laws and procedures, non-transparent reward and punishment, lack of professionals and integrity, low wages, conflict of interest, and insufficient checks and balances systems. These enabling factors are usually common in the global south, like Indonesia.

Furthermore, it is also essential to see corruption in the tax system as collective action instead of just a principal and agent relationship. Persson et al. (2013) argued

that there is a difference in how they conceptualise corruption between systemic corruption and non-systemic one. In systemic corruption, corruption should be characterised as collective action problem rather than just seeing it as a principal-agent relationship. When corruption is systemic, we cannot expect a principal to be willing to undermine corrupt officials since the principal might also be corrupt. The principal might also be the agent accountable to another principal, or the principal has a collusion relationship with the agent accountable to it. The relationship tends to be a principal-principal or agent-agent relationship rather than a principal-agent relationship. In this circumstance, it might be more beneficial to see corruption as collective action.

It is also important to understand the type of corruption to address it effectively. Understanding the approach to specific crime is the key to tailoring its prevention strategies (Gorta 1998). According to Tjen and Evans (2017), bribery is the most common corruption in DGT due to the nature of the tax services. They described that corruption might happen in several stages. It might happen in the first stage of assessment when the tax officials confirm the amount of tax to the taxpayers. It also might happen in the audit process and asset collection. Corruption occurs due to non-compliance taxpayers and the tax officials' opportunity to make decisions.

### **C. ANALYSIS AND DISCUSSION**

DGT is Indonesia's tax authority which collects the tax managed by the central government. Since 2002, DGT has conducted bureaucracy reformation in tax administration. This reform was part of the International Monetary Fund's (IMF) restructuring program after the 1998 Asian Financial Crisis hit the Indonesian economy (Prasetyo 2017). The other reason for the reform is that the government realised that the tax has become more vital than it used to be. Indonesia used to rely on oil money as its primary revenue. Hence, oil production declined in the late 1990s. Tax then has become the most significant state revenue in Indonesia. It contributed about 80% on average in the last two decades (Indonesian Central Bureau of Statistics n.d.).

The anti-corruption program was also an integral part of this reform. The incentive to conduct anti-corruption programs in DGT is significant since the tax has become more critical than it used to be (Toye and Moore 1998). The anti-corruption program was integrated into the 'good governance' concept. Rizal (2011) mentioned the three aspects of good governance in DGT's reform context. First, good governance means that DGT is responsive to the need of the taxpayers and other stakeholders. Second, good governance means genuine accountability should be established between the DGT as an agent and the government as the principal. Lastly, it is also about fairness and the rule of law. All taxpayers and stakeholders should be treated fair and equal. The anti-corruption programs include in the second aspect of good governance, which focuses on accountability, transparency and openness of all business processes in DGT. In the next paragraph, this paper will discuss about some anti-corruption programs in DGT.

The first program that is arguably effective in reducing corruption is the large tax unit program. In this program, DGT created a new tax office called the Large Tax Office (LTO), which managed large taxpayers in one office (Brondolo et al. 2008). The LTO was opened in July 2002 and managed approximately 200 large enterprises,

contributing 23% of Indonesian tax revenue. LTO was like the pilot project for DGT reform. Regarding good governance, LTO was the first DGT's office to implement a good governance framework. It consists of implementing a code of conduct for the employee, establishing a code of conduct committee, and regular scrutiny by the investigation unit of the Inspectorate General Ministry of Finance (internal auditor in the Indonesian Ministry of Finance). This program succeeds in reducing corruption due to the high professionalism and high integrity of the employees recruited based on merit (Yanty and Setyowati 2019). The other reason might be that it is easier to conduct scrutiny activities by the government through a government auditor or Inspectorate General (Rizal 2011). Previously, large taxpayers were spread among many tax offices based on their region. So it spread from the far east (Aceh province) to the far west Papua Island of Indonesia. This condition makes it challenging to conduct internal control of the large taxpayers and the tax officials who manage them. Putting the large taxpayers in one office instead of many makes scrutiny activities easier to conduct. The LTO has succeeded in increasing the government's ability to check the tax officials in using their authority.

The other success program is the wage rising and remuneration program. This wage rising program is also part of the reform, which was first implemented in LTO. The argument is that if the wage is below the minimum wage living, it might lead people to corrupt, even though after a certain level of wage or in the long term, the effect can be questionable (Gans-Morse et al. 2018). However, the study by Prasetyo (2017) found that raising wages arguably reduces corruption and is seen as fair compensation for the strict code of conduct implemented after the reform. The remuneration program also completed the wage rising program. The idea of remuneration in DGT is matching employees' performance and behaviour and their take-home pay (Directorate General of Taxes 2020). Research by Bunyamin et al. (2019) argued that remuneration significantly affects employees' performance and behaviour. Obedience to the code of conduct is also included.

Furthermore, it also incentivises the employees to perform better and do the job professionally. Changing organisational culture is also considered an effective program in DGT to reduce corruption. The organisational culture in DGT is applied using a set of tools such as logos, uniform, organisational structure, ethic codes and values internalisation to influence how the employees behave (Anggarda et al. 2022). The values that DGT want to build are integrity, professionalism, synergy, services and perfection. Integrity is the foundation of the other four values. This program has been managed and conducted by the Directorate of KITSDA since it was created in 2006. This institution has a central role in formulating policies and technical standards to internalise value through organisational transformation and internal compliance (Tjen and Evans 2017). The organisational culture change considers effective since, arguably, there is a change in corporate culture (Tjen and Evans 2017). For instance, corruption used to be considered appropriate or forgivable, especially petty corruption, whereas now, it is considered a violation and the people who conduct it will be seen as 'strange person'. Research by Anggarda et al. (2022) in one of the tax offices in Indonesia also suggested the same opinion that overall the organisational culture change has succeeded and has impacted the employees and the organisational performance.

However, not all anti-corruption programs were considered successful. The DGT's whistleblower program might be one of these. Whistleblowing is the disclosure

initiated by the member of the organisation of illegal, immoral or illegitimate conduct by another member of the organisation (Brown 2006). The Whistleblowing System (WBS) in DGT started in 2012 as the response to a big spotlight corruption case at that time, the 'Gayus Tambunan' case. This program is managed by two institutions (Anggariani et al. 2017). The Directorate of KITSDA manages the WBS for internal DGT's blower or if the complaints are sent directly to DGT. On the other hand, if the blower comes from outside DGT, the WBS system will be managed by the internal auditor of the Ministry of Finance: the Inspectorate General. However, every decision made by the Directorate of KITSDA should be consulted and approved by the Inspectorate General. The whistleblower in WBS can be anyone, not only just for DGT's employees. They can use many channels such as email, phone or applications.

Table 1 Number of complaints in WBS by channel

Channel	2020	2019	2018	2017	2016
Email	29	28	19	35	14
Mail	80	76	92	64	85
Direct visit	9	17	10	18	14
Online media	0	7	8	4	10
Phone	10	22	22	9	12
SIKKA-WBS application	7	12	5	5	3
WSe application	37	21	31	59	21
Others	0	0	4	6	5
Total	172	183	191	200	164

Source: DGT annual report 2020

WBS is considered a good program and not only improves DGT's internal control but is also an integral part of internal control (Anggariani et al. 2017). WBS successfully revealed some medium cases which involve until middle manager. However, big cases such as Poernomo's (former Director General of Taxes) were mostly blown by internal or external audits or other methods (The Straits Times 2014). Table 1 shows that the whistleblower rarely used the SIKKA-WBS application channel compared to other channels. SIKKA-WBS is a direct WBS channel for DGT employees. If using this channel, the whistleblower can be directly identified. This shows that the DGT's employees are still reluctant to use the WBS. Research by Thomas et al. (2017) revealed that some employees are reluctant to report corruption because they are afraid of retaliation, not confident in the current system, lack evidence, and prefer to report to the direct superior. The WBS is not so effective might be because of the complaints handling issues and the cultural context. The first handling issue is the accountability issue due to the limited involvement of external law enforcers, such as attorneys or the Corruption Eradication Commission (*Komisi Pemberantasan Korupsi* – KPK) (Anggariani et al. 2017). The decision of whether the case would continue to trial is not transparent. There is a possibility of manipulating the information disclosure. Sumantri's (2014) research about employees' perception of DGT's WBS also had a similar finding that employees see the handling mechanism

as unclear and not transparent. The next issue is the whistleblower's protection (Anggariani et al. 2017). There is still no clear law to protect the whistleblower yet. Moreover, there is also no mental support treatment for the whistleblower. Regarding cultural context, some local cultures might undermine the effectiveness of WBS. Wihantoro et al. (2015) emphasise several dominant Indonesian cultural values such as '*kekeluargaan*' (principle of the family), '*rukun*' (maintenance of harmony), dan '*hormat*' (respect). '*Kekeluargaan*' means that the organisation is treated as a big family where the members should 'maintain harmony' and must 'respect' each other. This value might be good for synergy among the employees but might negatively affect the implementation of WBS. When there is a behavioural problem, such as corruption, employees tend to settle this to the direct superior under this '*kekeluargaan*' principle rather than report it through WBS (Wihantoro et al. 2015).

The other ineffective program is the internal control body at the tax office level. Since 2013, DGT has initiated an internal control body in every tax office. The Directorate of KITSDA designed this program to support anti-fraud programs. It was an institution in the level echelon IV and was accountable directly to KITSDA. However, this internal control arguably conducts just more like routine. Surveying 300 respondents of middle and lower-level DGT employees, Alfatah and Tobing (2019) found that 46% of respondents said that the program was 'not effective' and 37% said that it was 'less effective' in reducing corruption. They argued that the internal control body lacks independence and has less power which is only echelon IV level. It has limited resources, and sometimes only one staff member is assigned to a tax office scope. The staffs are also not standardised yet and have capacity issues in internal audits.

The success programs sometimes are questionable as well. Rising wages and remuneration arguably only have a short-term impact, but effectiveness will reduce in the long term. Recent studies agree that adequate wages might reduce corruption, yet it is not enough; it must be followed up with other strategies (Gans-Morse et al. 2018). The change in organisational culture also still left some homework. The notable one might be that there is still a lack of role models in implementing organisational values and the code of conduct (Tjen and Evans 2017). Some middle and top managers in DGT were still involved in corruption, such as in the 2014 Poernomo case, the former director general of taxes.

However, overall the DGT's anti-corruption programs might actually be already on the right track. Klitgaard (2008) offered four strategies to fight corruption. The first strategy is to change the institutional culture. DGT has already conducted this strategy. Hence, according to this framework, it still lacks a 'strong signal'. DGT should bring a successful big catch that sends a strong signal in the anti-corruption movement. In 2014 Poernomo's case, the prosecutor failed to put the former director in jail. The DGT also should acknowledge the local culture and consider the context. Some traditional values might be difficult to change and should be embraced. The second strategy is to mobilise allies. This strategy has also already been done by DGT by using the WBS to accommodate reports of corrupt conduct from internal employees and external parties. Nevertheless, the delivery might still not be adequate yet. The DGT should strengthen the WBS implementation by making the mechanism clearer and more transparent and focusing on confidentiality. DGT also should consider the cultural value context. Some of the local values also might hinder the effectiveness of the anti-corruption programs. The value such as '*kekeluargaan*' (principle of family) or

Javanese's '*ewuh pakewuh*' taught to respect older and the superior might make employees reluctant to report corrupt conduct. The third strategy is to reform the system by clarifying discretion, reducing monopoly, and enhancing transparency. The DGT has conducted this strategy through organisational reform; one of the programs is the LTU unit which is considered a successful program. The last strategy is to focus on the corrupted system rather than the individuals. The DGT already pass this phase after 20 years of bureaucracy reform. Now, the DGT can focus on keeping and strengthening the current approach.

To sum up, the DGT has succeeded in reducing corruption through bureaucracy reform involving several anti-corruption programs. However, the WBS and internal control program might still not be effective yet. DGT should clarify and improve the WBS's handling procedure and the whistleblower's protection. Cultural values also should be embraced. Each tax office's internal control body should also be improved by strengthening the institution by increasing the staff's capacity. These programs are generally good tools to improve accountability so the government as principal could better oversee the tax officials as the agents.

#### D. CONCLUSION

The Directorate General of Taxes (DGT) in Indonesia has made substantial progress in reducing corruption through its bureaucratic reform initiatives. Programs such as the establishment of the Large Taxpayer Office (LTO), wage increases, remuneration policies, and efforts to transform organizational culture have contributed to improved integrity and transparency within the tax administration. However, some programs remain ineffective, particularly the whistleblowing system (WBS) and internal control bodies at the tax office level. These programs face challenges related to transparency, whistleblower protection, and cultural factors that discourage reporting corruption. To enhance the effectiveness of its anti-corruption efforts, DGT should strengthen the WBS by improving its confidentiality measures, ensuring clearer complaint-handling procedures, and providing better protection for whistleblowers. Additionally, cultural values that discourage reporting corruption should be acknowledged and addressed in a manner that aligns with Indonesia's socio-cultural context. The internal control bodies within tax offices must also be reinforced through increased staffing, better training, and greater independence in their oversight functions.

Overall, while the DGT's anti-corruption reforms have made notable progress, continuous improvements are necessary to sustain and further strengthen the fight against corruption in Indonesia's tax administration. By addressing these remaining challenges, DGT can reinforce accountability and integrity, ensuring a more effective and transparent tax system.

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