A CONCEPT MODEL OF E-KTP AUTHENTICATION FRAMEWORK IN TAX REPORTING

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Abstrak

According to the PEGI, Ministry of finance REPUBLIC of INDONESIA gets first rank in the last 2 years the years 2012-2013, because the index value of the results of the assessment by the PEGI by kominfo above 3.5 who does very well. But unfortunately in the implementation of the various services provided by the Ministry of finance, the Directorate General of Taxes in particular yet maximize the use of the e-ID as a means of authenticating the identity of the taxpayer data in the process of tax reporting. For that we propose the concept of E-KTP authentication framework in the process of tax reporting. With the function of reducing the number of cards to bring the public, a variety of identification numbers to remember, and maximize the use of the e-ID to increase the accuracy of data in the process of tax reporting. To ensure that the data reported by the taxpayer is the actual data, the Directorate General of taxes can take advantage of data Interoperability functions among other government institutions such as the Ministry of Interior, the local authorities and the banking, it is related This is related to the data that must be reported as income tax payers, deposits, debt, ownership of the goods or conveyance or land, the taxpayer identity data itself.

Kata Kunci — E-KTP, tax reporting, e-authentication

1. INTRODUCTION

The Government has planned a Program of implementation of Card-based Resident Mark Parent Population Number (NIK) nationally for 172 million inhabitants of compulsory e-ID in 2011 at 2.348 Sub and 197 Kabupaten/kota, and in 2012 at 3886 300 districts and district/city. Mark Population-based card Parent Residency (NIK) is nationally known as an electronic e-ID or generally known as an e-ID. To be able to realize the electronic ID issuance of the singular and authentic, and realization of the database a complete and accurate residency required support information and communication technology (ICT) that can guarantee the uniqueness of the identity of a person with a high degree of accuracy and identity cards which have a strong authentication method and data safeguards a high identity to prevent counterfeiting and duplication (Adminduk Kemendagri, 2012). However, even though the E-ID have storing biometric data and the RFID chip in it, however the verification functions can only be carried out by government agencies under the Kemendagri environment. Other government agencies and public places that want to implement higher security such as Hotels, banks, hospitals, libraries, and others are not able to integrate the e-ID as a means of verifying the identity of citizens. (Husni, Detiknet, 2010)

Until now data security assurance document e-ID CARDS for the community to Transact in government agencies other than the agencies under the Ministry in the Country is not yet there (key figures, 2011). Therefore, the Government should already have a strategic plan for the construction and development of e-authentication model in order to ensure accountability for implementation of e-government, the application of the principles of good governance both in the context of the Business to Government (BCG), Government to Government (GCG) and Information Technology Governance to collaboration with one another. The strategic plan should be prepared by the Government, this study also covers the issue of the development of the concept of E-KTP authentication framework in the process of tax reporting. As has been demonstrated by the facts and the findings of previous studies results (Almagwashi & Gray, 2009), that in a country that already have e-authentication framework document, it still earned various obstacles in the process of implementation. With regard to the issue of e-authentication has been examined with the approach to e-government model is a theory of TOE (Technological, Organizational and
Environment) Framework (Pudjianto and Hangjung, Srivastava and Teo, 2009). The main disadvantages of the use of TOE theory is a model that produced still has not discussed the factors of Trust and Privacy (Abdalla et al, 2012).

At this time, stakeholders, namely Governments, requires a concept of e-authentication model that can be used as a standard document in establishing a gateway for the exchange of identity data securely between institutions of the State to another. With that model, the Government can create a strategic plan for the development and management of the e-ID CARD development more quickly, efficiently and accurately. This will encourage the achievement of accelerated implementation of the Government’s service-based e-government using a Single Identity Number (e-ID), to support the policy of the Central Government regarding the implementation of the citizen's identity data exchange securely.

2. STUDY LITERATURE

2.1. The E-KTP and Data Security

definition of E-ID card or sign an electronic document is a resident population that contains a comprehensive system/control both in the administration or information technology based on the national population database. To allow only residents have 1 (one) ID CARD listed the parent Population Number (NIK). NIK is a single identity every villagers and valid lifetime. NIK number in the e-ID CARD will be relied upon in the issuance of a passport, driver’s licence Number (SIM), Principal Taxpayers (TAX ID), insurance policies, certificates of land rights and other identity documents issuance (article 13 of ACT No. 23 of 2006, of Adminduk). In order to design of year SISFONAS in 2010, the Government of Indonesia issued a PRESIDENTIAL INSTRUCTION No. 3 of 2003 about policy and national strategy for the development of e-Gov and kepres Number 72 in 2004 about the Single [...] The Government of Indonesia sought the identity number 29 are published and maintained by 24 agencies into one single number/the SIN. Associated with the use of the SIN, the development of information system on population nationwide and e-ID CARDS are expected to be the embryo of e-Gov in Indonesia. With the e-authentication framework that applied extensively, the national level on a country, it will facilitate e-government services (Josang et al, 2012). Therefore, the issue of e-authentication framework development at national scale expected of our country are able to compete with other countries in the implementation of e-government. And implementation of the benefits of the e-ID CARD as verifikator from each citizen become more optimal functionality in the services of e-government.

2.2. The e-Filing System

the Directorate General of Tax reform and modernization of the way of reporting and tax payments are expected to increase the trust of taxpayers towards Tax Directorate of institutional, so expect a tax gap that differential rates of actual tax revenues with potential tax revenues will be getting smaller. The demands of fast service, easy, cheap and accurate is the expectation of the community, by the Directorate General of Tax demands the Ministry responded with the modernization of the administration of taxation (Pandianjan, 2008):

1. Restructuring of the organization.
2. Improvements of business processes through the utilization of information and communication technology.
3. improvement of human resources management. Improve service to Taxpayers in delivering Mail Notification (SPT), the Directorate General of Tax reporting system SPT develop with e-Filing. The e-Filing System is a continuation of delivery of SPT SPT or in electronic form, known as e-SPT. EFilling built in late 2004 and was established in 2005 by President Susilo Bambang Yudhoyono. After the inauguration of the e-Filing Tax Directorate held a briefing to Taxpayers across the regional offices. Advanced development of e-Filing is done in 2009. Action plan of the Directorate General of Taxes is not found the development plan and dissemination of e-Filing further in the future.

2.3. Understanding e-SPT

embodies the modern tax administration system, the Government provides applications that can be used by the taxpayer to reporting and charging in a fast, precise and accurate. According to Pandianjan (2008: 35) is the e-SPT SPT delivery is in digital form to the KPP electronically or by using a media computer, whereas the notion of e-SPT by Directorate General of Tax is a notification letter together with attachments in digital form and reported electronically or using the computer media that is used to assist the taxpayer in reporting the calculation and payment of taxes owed in accordance with the provisions of regulation applicable. The application of e-SPT application is provided free of charge by application to the taxpayer. By using the application's e-SPT, the taxpayer may record, preserve and generate digital data such as well as print the attached along with the SPT.
2.4. National e-authentication framework in other countries

Risk-level government services must be considered in case of errors the authentication identifier. The required level of authentication assurance is able to balance that risk, this means that the risk of an authentication error, then the higher the level of authentication security required should be higher as well. The authentication framework usually determine the level of user authentication security services. There is some framework for user authentication in the provision of online services to the public sector. This framework usually determine the four or five UAALs (User Authentication Assurance Levels), i.e. from UAAL-1 (or UAAL-0) to the UAAL-4, showed a high level of assurance, and AAL-0 indicates "no authentication". The requirements for each of the AAL (Authentication Assurance Levels) in general have similarities across countries as for the difference only in the interpretation of terminology.

Here are some e-authentication framework that has been applied in some countries:

1. NIST SP800-63. Title: Electronic Authentication Guidelines. This framework describes the technical requirements for user authentication assurance levels defined in the E-authentication guidance for federal Government of the United States. The European Union IDABC. Title: eID Interoperability for PEGS (Pan-European eGovernment services): Proposal for a multilevel authentication mechanism and a mapping of existing authentication mechanisms. This document is only in proposals format, however many adopted for EU policy and technical requirements, such as a Quality measure scheme STORK Authenticator.

2. Norwegian FANR. Title: Framework for Authentication and Non-Repudiation in Electronic Communications with and within the Public Sector. This is the official framework for user authentication in the Government Sector in Norway. It is clearly inspired by the NIST framework, but not elaborate as NIST.

3. NeAF Australia. Title: National e-authentication Framework. This framework is structured properly and fairly comprehensive. Level of authentication assurance NeAF adopting Authentication Framework the Government of Queensland (QGAF), which explicitly includes the UAAL-0 for anonymous access user authentication as well as the pseudonym.

4. Indian NeAF. Title: National e-authentication Framework. This framework by the Government of India is still in draft form. This is an important companion to project India’S UID (Unique Identity) and biometric authentication. This framework adopted the UAAL-0 with Australia before NeAF.

2.5. the Soft System Methodology

Soft systems methodology (SSM) is an approach to solving complex problem situations that are not structured according to the holistic analysis and systems thinking. Soft system methodology is a methodology which can help to partispator the different stakeholders to understand the perspective of each of the stakeholders. Focus soft system methodology was to create a system of human activities and relationships within an organization or group in order to achieve a common goal.

Soft system methodology is a methodology that is used to support the structuring of thought in matters of organization and community complex. Against this problem, soft system methodology is the process of identifying, formulating the root problems and solving them, find and bring together the opinions of the parties involved as decision makers, implementers, users, and taking into account the environmental conditions and the General view of society/politics/social culture, in the sense of more modest means that soft systems methodology is a structured approach to solve a problem that is not structured. As diungkapan by Checkland and Scholes (1990, p. 1) that: "Soft systems methodology (SSM) helps such managers, of all kinds and at all levels, to cope with their task. It is organized way of set up messy situations in the real world. It is based on systems thinking, which enables it to be highly defined and described, but flexible in use and broad in scope ." Soft systems methodology based on 7 stages of a process that starts from the pengklorifikasian unstructured problem situations through the design of the system of human activity that is expected to help improve the situation of this conceptual model are then compared with situation problem in order to identify changes that are feasible. The seven stages of soft system methodology as well as delivered by Checkland and Scholes (1990, p. 27) 1. Enter situation considered problematical (recognizing the problem situation)

2. Express the problem situation ((Revealing situations problems)

3. Formulate root definitions of relevant systems of purposeful activity (making the definition of the problem) is to identify the stakeholders involved,
transformation, Weltanschauung (viewpoints), and then build the environment for the defined human activity system is needed to improve the situation of the problem.

4. Build conceptual models of the systems named in the root definitions (establishing a conceptual model) based on Root Definition for each element that is defined, it is then build conceptual models is needed to achieve the ideal destination.

5. Compare models with real world action (comparison between conceptual model by comparing model/problem situations with reality) is a conceptual system models are compared with what happens in the real world (real world).

6. Define possible changes which are both desirable and feasible (a decent change/set the model changes you want) is to create a public debate in order to identify changes that are worth it.

7. Take action to improve the problem situation (performing corrective actions) to build an action plan to remedy the situation a problem.

This chapter is described the research methods that will be applied to the conduct of research. Research methods the research stages and comes with a chart of the design phase of the research conducted in this research can generally be grouped into 2 pieces (Checkland and Scholes, 1990), namely:

1. the reality of the Stage with five steps.
   a. Study the introduction of issue (1)
   b. The expression problem or problem situations with rich chart picture diagrams (2).
   c. Compare the conceptual models with reality (5)
   d. Develop intervention (6)
   e. Proposed framework for the e-authentication (7)

2. Stages of system thinking
   a. Build definition problem of structuring the problem results in the 2nd step stage of reality (root definition) (3)
   b. Create a conceptual model on the basis of the definition of the problem. (4) in detail the research methods that will be applied as described in sub-the next chapter.

3. METHODOLOGY

3.1. Stages of Research
1. Study of the introduction of the problem starts with the collection of data and information relating to the implementation of the e-authentication in government institutions, conducting interviews in depth, filing a questionnaire, and check out the e-authentication framework documents which belonged to another country.

2. The expression problem or problem situations with rich map the picture diagram diagram is a visual problem Expression describing the condition of e-Authentication in the Environment Ministry in the Country, obtained from the analysis of the results of indepth interview and examination of documents.

3. Define the problems of identification of CATWOE Results (Customer, Actor, Transformation, my Weltanschauung/World View, Owner, Environment) is used as a tool to establish the meaning of the value.

4. Create a conceptual model on the basis of the development of the conceptual model of the Development problem is the transformation of the meaning of the value that has been built as a foundation to build the e-authentication model to support e-government services. Elaboration in each of the concepts there are three things that reality, thinking and system effectiveness.

5. Compare the conceptual models with the reality of this Model is obtained by evaluating the results of interviews and the examination of documents in order to obtain the role of each part to realize e-authentication in the agencies of Government. After that the results of the interviews and the examination of documents used as guidelines in the preparation of e-Authentication Framework

6. Stages of the intervention was an attempt to get a clear picture about the citations are complex involving a wide range of factors that must be corrected. The process of considering the subjective point of view between the various stakeholders, to ensure the design of the proposed model according to the business processes and the working culture of government institutions.

7. Propose the framework of the e-authentication

3.3. Framework of the Research
The study aims to establish the concept of e-authentication model to use SSM. Subsequent research phases flow chart is illustrated in the figure 1.
in General, this research aims to build a concept of e-authentication model that could help the Government speed up the process of optimization of the use of the e-ID CARD verification and security assurance with good data. Expected e-government services are provided by government agencies can be integrated using the e-ID CARD as verifikator. In spite of the results of the study known to some countries have adopted and are implementing e-authentication framework to improve data exchange security guarantees the identity of its citizens, but in Indonesia cannot be adopted for granted. Therefore, the design of the e-authentication model that is specific to Indonesia need to be built. This research is still preliminary, using the approach of Soft System Methodology to conduct data analysis and design models of the early e-authentication for an e-KTP. To stage the new observations and data retrieval is performed in two ministries, namely the Ministry of the Interior and the Ministry of Finance in particular the Directorate General of taxes.

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