

Pricing Strategy of Sudut Pajak Website Service at Politeknik Negeri Batam

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Article Information	Abstract
Article History: Received: July 2024 Accepted: September 2024 Published: September 2024	This research aims to explore the pricing strategies for tax services offered on the Sudut Pajak website at Politeknik Negeri Batam. The study combines the aspects of the SBIFT model—Scope, Base, Influence, Formula, and Temporal Right—along with qualitative research methods and website content analysis to assess the way service providers organize their pricing. The results show that tax service providers largely employ packaged services as a means of luring customers, and that cost-based pricing functions as a fundamental instrument for making decisions. The report also notes the application of per-unit pricing based on service volume, open pricelists for efficient pricing communication, and subscription models for defining client usage windows and improving revenue stability. These insights contribute to the understanding of how tax service providers can implement effective pricing strategies to improve service delivery, foster customer loyalty, and ensure profitability. The study encourages further exploration of pricing models in the context of tax services to refine approaches and enhance service effectiveness.
Keywords: Pricing strategy, SBIFT Model, Tax website service	
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INTRODUCTION

People can now use technology to their advantage when working in a variety of professions, including government, economics, transportation, and communication. This demonstrates that there has been a significant shift, with information and communication technology now serving as the foundation for numerous industries (Rumetna, 2018). A type of information and communication technology that works with hardware and the internet is a website.

The most recent information about taxes can be obtained through information and communication technology. In Indonesia as well as other nations, taxes are now an essential aspect of daily life. Based on data from the Directorate General of Taxes website, taxes play a vital role in Indonesia since taxes are the nation's main source of income, which is used to pay for all expenses, especially those related to development.

Taxes serve four purposes in Indonesia. The budgetary function serves as a means of financing governmental expenses, whereas the regulatory function serves as an instrument for achieving objectives. Thirdly, the stability function involves putting price stability measures into action to keep inflation under control. Fourthly, redistribution of income serves to finance development and public objectives by generating work possibilities that eventually raise people's incomes.

The ability to implement a modern tax administration system enhances performance at all levels—individually, collectively, and institutionally—making one more quick, economical, and efficient (Sofiyana et al., 2014). This is one type of tax administration reform. One of the industries that uses the development of website technology to run its operations is taxation. Websites can be utilized for online customer debate, discussion, and consultancy in addition to offering ready-to-sell items and promotional materials. The term "taxation in the digital era" is then used to describe this shift (Isyrin, 2019).

Sudut Pajak (SP) is a tax service that uses a website to provide information and services to consumers or taxpayers online and in real-time. The purpose of the SP website is to provide commercial services to the public and Micro, Small, and Medium-Sized Enterprises (MSMEs) to promote government policies relating to taxes, improve understanding of taxes, and aid in tax compliance. The process of delivering assistance to those in need inside an organization in accordance with policy is known as public service (Mu'aafii Satriya & Nugraheni, 2023).

The Sudut Pajak packaged in the form of a website provides convenience for taxpayers to access anytime and anywhere. Politeknik Negeri Batam recently launched SP website needs to be able to compete in the market by using a variety of tactics. Several users have already accessed the SP website since it was released. The sustainability of the SP website will be negatively impacted by choosing a price plan incorrectly, which is why this research is necessary. The problem is that pricing a product too high will have an adverse effect on consumer attractiveness, while pricing a product too cheap would influence the business's day-to-day operations. Consequently, before entering the market, every business needs to calculate its selling price precisely (Pontoh et al., 2018).

Iveroth et al. (2013) presented the five dimensions of the pricing strategy model, which are referred to as SBIFT. The scope, base, influence, formula, and temporal rights are some of these dimensions. The offering's specifics are referred to in the Scope dimension. What drives pricing decisions is the focus of the Base dimension. The ability of buyers or sellers to affect prices is known as the Influence dimension. The relationship between price and volume is the focus of the Formula dimension. How long clients exercise their right to utilize the service is the main emphasis of the Temporal Rights component. Data analysis will be based on the SBIFT model in accordance with the goals of this study.

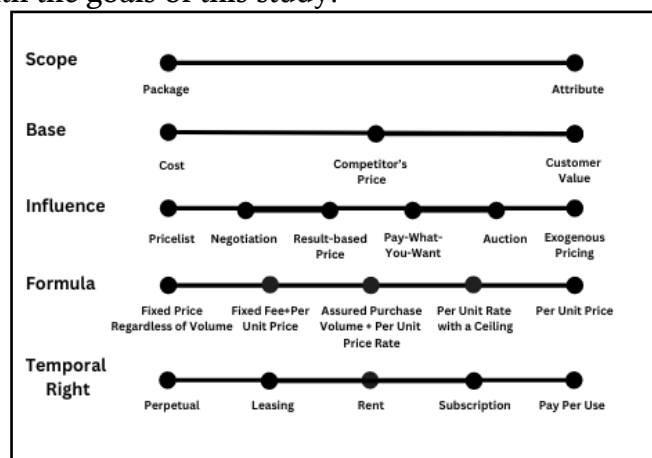


Figure 1. Model SBIFT
Source: Iveroth (2013)

This study is based on earlier research by Ekawijaya et al. (2023), which discovered that pricing is typically determined by educational technology (ed-tech) corporations using a per-unit price strategy model. The object, dimensions, and place under study are where this research falls short. The scope, formula, and temporal right dimensions of instructional technology objects were employed in Indonesia in the prior study. The Sudut Pajak website, which is situated in Batam City, Riau Islands, and has dimensions of scope, base, influence, formula, and temporal right, is the object of this study. The rationale behind the object and location selection for this research is because Sudut Pajak is exclusive to Batam City, namely to Politeknik Negeri Batam. The purpose of this study is to determine Politeknik Negeri Batam's Sudut Pajak website's pricing strategy for services.

The growing demand for flexible pricing models in a dynamic digital learning environment is the reason for the urgency with which this application must be implemented in educational settings. The availability of learning resources may be restricted by conventional, inflexible price systems, particularly in educational institutions with tight budgets. The swift adoption of digital technology in education has led to a growing demand for adaptable and personalized pricing schemes that can accommodate varying financial constraints, academic demands, and organizational specifications. Schools can make sure that they are not prevented from using crucial instructional resources because of large upfront costs by implementing a range of pricing schemes, such as pay-per-use, subscriptions, or leasing models.

RESEARCH METHOD

This research uses a qualitative method with a content analysis approach. This method was chosen to identify services on similar websites in implementing service pricing strategies. Therefore, the researcher observed the content of similar websites in sections containing pricing information and the services offered. According to Miles & Huberman (1984) in the book by Hermawan & Amirullah (2016), data analysis techniques involve four stages: data collection, data reduction, data display, and conclusion.

According to information on the Jawa Pos website, the company providing the tax education services based on the website selected for this study is officially registered as an official partner of the Directorate General of Taxes. Two businesses were eliminated from the research sample list based on the selection findings since they were unavailable and did not provide a pricing list or services on their website pages. As a result, just three of the five businesses served as research samples.

Table 1. List of Sample Companies

No	Company	Website
1	Klik Pajak	https://klikpajak.id/
2	Ayo Pajak	https://ayopajak.com/
3	Pajak Express	https://pajakexpress.com

Additionally, each research informant is assigned a code, and the subjects of this study are users and service providers via the website.

Table 2. Research Informant Code

No	Service Provider	Code	Service User	Code
1	Klik Pajak	A1	User 1	P1
2	Ayo Pajak	A2	User 2	P2
3	Pajak Express	A3	User 3	P3

Subsequently, semi-structured questions are asked in an indirect interview, and data is gathered through a review of the literature. The interviewing method entails coding the responses before classifying them into several groups. The website's words are utilized as research codes. The categories that are employed line up with the SBIFT model's strategies.

RESULTS AND DISCUSSION

Scope

Packages and attributes are the two categories that make up the first dimension, scope. Table 3 presents the findings from the observations, which indicate that organizations employ packages as a strategy model to offer a range of services to their clients. Customers can select a bundle that best fits their needs from a variety of service contents offered in packaged services. The customer is unable to add to or decrease the contents of the bundles that are presented.

Table 3. Observation Result of Scope Dimension

Service package is offered by sample companies		
Klik Pajak	Ayo Pajak	Pajak Express
SMALL	ENTERPRISE	STANDARD
a. e-Faktur & e-Bupot Unification	BRONZE	- Upload up to 100 tax invoices
- Tax invoice upload quota up to 50/month	- e-Filing	- Upload up to 100 proofs of unification deductions
- Quota for uploading withholding slip up to 50/month	- e-Billing	- Upload up to 100 proofs of PPh 21/26 withholding
- Create, upload, pay & report PPN/PPh online	- e-Faktur (15 Invoice)	- Multi user up to 3 users
- Multiuser & multi NPWP in one account	- e-Bupot (15 Withholding tax slip)	- Valid for 1 NPWP
b. e-Billing & e-Filing	SILVER	- Access tens of thousands of regulatory databases, tax court decisions, and tax e-learning via the Taxbase X application (For one year's payment)
- Create a Billing ID and pay taxes	- e-Filing	
- Multi payment (QRIS, bank transfer & virtual account)	- e-Billing	
- Preparation & reporting of Annual Corporate Tax Returns	- e-Faktur (100 Invoice)	
	- e-Bupot (100 withholding tax slip)	
PRO	GOLD	MEDIUM
a. e-Faktur & e-Bupot Unification		- Upload up to 500 Tax Invoices
- Tax invoice upload quota up to 300/month	- e-Filing	- Upload up to 500 proof of unification deductions
- Quota for uploading withholding slip up to 300/month	- e-Billing	- Upload up to 500 proofs of PPh 21/26 withholding
	- e-Faktur (500 Invoice)	
	- e-Bupot (500)	

Service package is offered by sample companies		
Klik Pajak	Ayo Pajak	Pajak Express
<ul style="list-style-type: none"> - Create, upload, pay & report PPN/PPh online - Multiuser & multi NPWP in one account 	<ul style="list-style-type: none"> withholding tax slip) 	<ul style="list-style-type: none"> - Multi User up to 10 users - Used only for 1 NPWP
<p>b. e-Billing & e-Filing</p> <ul style="list-style-type: none"> - Create a Billing ID and pay taxes - Multi Payment (QRIS, bank transfer & virtual account) - Preparation & reporting of Annual Corporate Tax Returns 	<p>CONSULTANT</p> <ul style="list-style-type: none"> - e-Filing - e-Billing - e-Faktur (soon) - 100 Invoice - e-Bupot (soon) - 100 withholding tax slip - PPh 21 - 50 employee - First e-SPT - 10 tax payer 	<ul style="list-style-type: none"> - Billing code creation - Checking NPWP Status and Counter Transaction SPT - Access tens of thousands of regulatory databases, tax court decisions, and tax e-learning via the TaxBase - Access hundreds of Tax learning videos from Tax101 (for payment one year at a time)
<p>ENTERPRISE</p> <p>a. e-Faktur & e-Bupot Unification</p> <ul style="list-style-type: none"> - Tax invoice upload quota up to 750/month - Quota for uploading withholding slip up to 750/month - Create, upload, pay & report PPN/PPh online - Multiuser & multi NPWP in one account 	<p>PERSONNEL</p> <ul style="list-style-type: none"> - e-Filing - e-Billing - e-Faktur (segera) - 15 invoice - e-Bupot (segera) - 15 withholding tax slip - PPh 21 - First e-SPT - 1 taxpayer - Premium Report 	<p>ENTERPRISE</p> <ul style="list-style-type: none"> - Upload unlimited Tax Invoices - Upload until Bupot Unification Without Limit - Upload up to Bupot PPh 21/26 without limits - Multi user without limits - Multiple NPWPs without limits - Billing code creation - Checking NPWP Status and Counter Transaction SPT - API System Integration with internal company applications - Custom or other special needs
<p>ENTERPRISE+</p> <p>a. Online Tax Application</p> <ul style="list-style-type: none"> - Quota for uploading tax invoices & withholding slip above 750/month - All e-Invoice, e-Bupot Unification, e-Billing & e-Filing features in the Enterprise package - Multi user & multi NPWP in one account 		
<p>b. Tax Management Automation</p> <ul style="list-style-type: none"> - e-Faktur API integration - e-Bupot API integration - e-Billing API integration 		

Iveroth et al. (2013)'s SBIFT theory states that websites that sell services can implement their service offers in the form of packages. The package model is a marketing tactic that works particularly well for cloud-based services, according to the research of Ekawijaya et al. (2023). Next, Laatikainen et al. (2013) used Bundling

Pricing to analyze pricing levels for services packaged as bundles. Bundling Pricing comprises three pricing levels: additive, where the package price is the same as the sum of the prices of the individual items; super additive, where the package price is greater than the sum of the prices of the individual items; and sub additive, where the offered price is less than the sum of the prices of the individual items. This is an efficient way to set prices. In accordance with the findings of Farese, Kimbrell, and Woloszy (2003), as referenced by Faith & Edwin (2014), bundling pricing involves combining several product products into a single bundle that is offered for a single price. Supported by Usli (2022) offers in the form of packages can attract customers' attention with prices that are cheaper than normal prices for each form of service provided.

Base

According to the findings of the interviews conducted with A1, A2, and A3, the base is located on the cost axis for the second dimension. Similar statements were made by A2 and A3 on how their companies price the services before they are sold. A selling price that can both generate a sufficient profit margin and pay all operating expenses is determined by calculating costs. It is simpler for sellers to decide on the right pricing when they use the SBIFT theory by Iveroth et al. (2013), which accepts cost as a legitimate basis for determining prices. Achieving long-term business profitability requires taking this important step.

According to research by Anggityo & Sudhartio (2020), cost-based pricing is the most popular approach, which supports pricing based on cost. Based on the expenses of creation, production, and the sales process, sellers set their prices. Because fixed costs have an impact on pricing decisions, the literature emphasizes the significance of assessing fixed costs on an annual basis. In the Cost Budget Plan, it also identifies unforeseen expenses and stresses modifying variable costs in accordance with current pricing. Cost-based pricing, which considers the expenses associated with product creation, production, and sales, is the most popular technique of determining prices, according to Laatikainen's (2013) research. Apart from the basic Cost Based Pricing strategy for selling goods and services, Abid (2022) claims that additional.

Cost Plus Pricing, according to Faith & Edwin (2014), is an easy and popular way to determine prices. Hadi (2021) also uses cost-based pricing, adding a 10% markup to services supplied under the Standard Markup Pricing approach. Value-Based Pricing is how businesses determine service rates, not Cost-Based Pricing or Competition-Based Pricing, as stated by Rapaccini (2015). Wu (2014) also supports the application of value-based pricing techniques since they aid businesses in generating steady income. Additionally, Utami, Zahrudin, et al. (2019) suggest the Value-Based Pricing approach for Efficiency Pricing, in which prices are established according to the worth of a service that clients are willing to pay.

Furthermore, there are quite flexible methods for setting prices for goods and services offered online, such Dynamic Pricing. The Skimming Price technique establishes the maximum price and progressively reduces it. To increase market share, the penetration pricing strategy establishes a low price (Abid, 2022). Companies that use dynamic pricing offer goods and services at prices that fluctuate over time in response to changing market conditions and customer viewpoints. Businesses might employ the Skimming Price pricing technique by charging exorbitant rates for new products. Secondly, there is the Penetration Pricing

approach, which tries to get a large market share by providing competitive advantages along with low prices (Faith & Edwin, 2014).

Influence

According to the observation results on the websites of the sample companies, Influence is positioned on the pricelist axis. Each website's Table 4 displays the price proposals that the sample companies have given, all packed into a Pricelist format. When evaluating the best deals among multiple comparable services, pricelists are a useful tool. Notwithstanding, a number of Enterprise and providing service features from the Klik Tax example company and Enterprise service features from the Tax Express sample company demonstrate customization, allowing customers and providers to negotiate the price and ascertain the amount based on the customer's request.

Table 4. Observation Result of Influence Dimension

Website	Pricelist			
Klik Pajak	Small: Rp 250.000	Pro: Rp 450.000	Enterprise: Rp 900.000	Enterprise: Customize
Ayo Pajak	Company: Bronze: Free Silver: Rp 500.000 Gold: Rp 1.000.000		Consultant: Rp 500.000	Personal: Rp 0 - 100.000
Pajak Express	Standard: Rp 300.000	Medium: 1.500.000	Enterprise: Customize	

According to Iveroth et al. (2013)'s SBIFT theory, a price list may have an impact on consumers' decisions to buy goods or services because of the prices mentioned. Price lists are commonly employed in related businesses, particularly in cases where there are substantial consumer opportunities and comparable needs, as mentioned in the research by Laatikainen et al (2013). Companies usually use a basic price list format to display their cost calculations for pricing the services they sell (Rappacini, 2015).

Formula

The fourth dimension the Formula, indicates that the sample companies observed on their websites use a per-unit price strategy. As shown in Table 5, the sample companies sell their services in various packages, ranging from usage per fifteen to thousands of invoice documents or withholding slips, and customers are charged based on the quantity used. The cost incurred depends on the volume of services utilized by the customers. Moreover, for customized services, the larger the volume of customer requests, the more extensive the services provided by the company and the higher the price charged to meet the customer's needs.

Table 3. Observation Result of Formula Dimension

<i>Per Unit Price</i>	Perusahaan		
	Klik Pajak	Ayo Pajak	Pajak Express
Package Per 15 Invoice / Withholding Tax Slip		Bronze: Free Personal: Rp 100.000	
Package Per 50 Invoice / Withholding Tax Slip	Rp 250.000		
Package Per 100 Invoice / Withholding Tax Slip		Rp 500.000	Rp 500.000
Package Per 300 Invoice / Withholding Tax Slip	Rp 450.000		
Package Per 500 Invoice / Withholding Tax Slip		Rp 1.000.000	Rp 1.500.000
Package Per 750 Invoice / Withholding Tax Slip	Rp 900.000		
Package Per >750 Invoice / Withholding Tax Slip	<i>Customize</i>		<i>Customize</i>

According to Iveroth et al. (2013)'s SBIFT theory, the price per unit is established by considering each unit of service that the clients utilize. The cost varies based on the selected bundle. A customer's bill will increase the more services they use. Subsequently, the analysis's findings are consistent with the research published by Laatikainen et al. (2013), which states that the per-unit price is the most straightforward pricing strategy for companies to use and for clients to comprehend.

Temporal Right

The observations on the last dimension, the temporal dimension, are displayed on the subscription axis. Customers can utilize the advantages of the services they have acquired under the subscription model utilized by the sample companies for the duration of the validity term they have selected, such as a month or a year. Iveroth et al. (2013)'s SBIFT theory states that the subscription model gives users access to updates for the duration of their subscription. Customers become more loyal as a result, and revenue grows and stabilizes as a result.

Table 6. Observation Result of Temporal Right Dimension

<i>Subscription</i>	Company		
	Klik Pajak	Ayo Pajak	Pajak Express
Per Month	X	X	X
Per Year		X	

The findings of this study have been supported by research published in journals by Wang (2021) on online service companies (iQIYI Platform and Tencent Videos) and research on online educational technology services by Ekawijaya et al. (2023). These studies show that online service companies frequently use the

subscription model, which benefits both the companies and their customers by allowing customers to easily access all the features offered and by increasing customer loyalty and income. However, pay-as-you-go can be incorporated into a company's revenue model approach, per Hsu et al. (2014) and Weisstein et al. (2016).

CONCLUSION

The findings of this research reveal the various packages that sample businesses utilize to promote their services, highlighting common pricing strategies such as cost-based pricing, cost-plus pricing, standard markup pricing, and dynamic pricing. While cost-based pricing remains the most prevalent approach among service providers, several companies also adopt Value-Based Pricing for their service offerings. The use of pricelists allows clients to easily access pricing options, and the implementation of subscription and per-unit pricing schemes further enhances service delivery.

This study provides valuable insights for tax service providers, emphasizing the importance of tiered service packages and flexible pricing strategies to attract a diverse clientele while ensuring profitability. By incorporating subscription models and customizable enterprise solutions, businesses can foster long-term customer relationships. Additionally, transparent pricing structures enhance accessibility and trust, enabling providers to effectively tailor services to various market segments. The research offers recommendations for the future development of the SP website, underscoring the need for further studies involving private tax companies to generalize the findings, given the study's limitation to a sample from the Directorate General of Taxes' partner companies.

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