

Kebijakan pembayaran pajak penghasilan melalui mesin anjungan tunai (ATM) bagi usaha kecil dan menengah UKM ditinjau dari asas ease of administration = Income tax payment policy through automatic teller machine atm for small and medium enterprises smes in accordance from the principle of ease of administration

Larasati Pritania, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20387481&lokasi=lokal>

Abstrak

Salah satu pemanfaatan teknologi dalam administrasi perpajakan ialah pembayaran pajak secara online. Pembayaran pajak secara online dapat berbentuk pembayaran melalui ATM. Pembayaran pajak melalui ATM diterapkan bagi Usaha Kecil dan Menengah sebagai sarana mempermudah administrasi perpajakan, selain itu pembayaran online membuat cost of taxation relatif rendah sehingga sistem perpajakan selaras dengan Ease of Administration. Tujuan dari penelitian ini ialah menganalisis penerapan kebijakan pembayaran PPh melalui ATM bagi UKM serta menganalisis apakah kebijakan ini sudah sesuai dengan asas ease of administration. Penelitian ini menggunakan pendekatan kuantitatif dengan metode kombinasi. Hasil yang didapat dari penelitian ini menunjukkan bahwa pembayaran pajak penghasilan melalui ATM bagi UKM belum memenuhi Asas Ease of Administration. Hal ini menjadikan kebijakan ini tidak efisien dan efektif.

.....One of the utilization of technology in tax administration is online tax payments. Online tax payment may take the form of payment by the Automatic Teller Machine (ATM). Tax payment through the ATM is applied for Small and Medium Enterprises as a means to simplify tax administration, in addition, tax online payments can make the cost of taxation relatively low so that the tax systems can be in harmony to the principle of ease of administration. The purpose of this research is to analyze the application of income tax payment through ATM's policy for SMEs and to analyze whether this policy is in accordance with the principle of ease of administration. This research uses quantitative approach with mixed methods. The result if this research shows that income tax payment through the ATM for Small and Medium Enterprises have not fulfill the needs of the principle of ease of administration. This make the policy of this case is not effective and effcient.