

Analisis penerapan e-SPT Direktorat Jenderal Pajak dan dampaknya terhadap tingkat kepatuhan pajak studi kasus pada KPP Pratama Jakarta Tanjung Priok = Analysis of the application of e-SPT of the Directorate General of Taxation and its impact on tax compliance a case study in Tanjung Priok tax office

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Abstrak

Direktorat Jenderal Pajak menerapkan teknologi informasi dalam pelaporan PPN. Ini dilakukan dalam rangka memberikan kemudahan, kepastian hukum, dan peningkatan pelayanan kepada Wajib Pajak, terutama setelah pemberlakuan PER-11/PJ/2013 dan PER-10/PJ/2013, sehingga diharapkan kepatuhan Wajib Pajak meningkat. Tujuan penelitian ini ialah untuk mengetahui besar hubungan antara ketiga prinsip tersebut dengan tingkat kepatuhan pajak. Penelitian ini menggunakan metode survey, statistik deskriptif, dan pengujian korelasi. Hasil penelitian menunjukkan terdapat hubungan yang kuat antara ketiga variabel tersebut dengan tingkat kepatuhan pajak.

.....The Directorate General of Taxation implement electronic system (e-SPT) in reporting value-added-tax so reporting process can be ease, tax payers can get legal certainty, and improvement of quality of tax services, especially after implementation of PER-11/PJ/2013 and PER-10/PJ/2013 and is expected tax compliance to increase. The purpose of this research is to examine correlation of these three principles toward tax compliance. This research uses survey method, statistic descriptive, and correlation analysis. Data are collected through questionnaires which are distributed to tax payers at Tanjung Priok Tax Office. This research shows that strong correlation of these three variables and tax compliance.