

Analisis kebijakan sistem e-filing melalui website direktorat jenderal pajak ditinjau dari aspek ease of administration = Analysis of system policy of e filing through directorate general of taxation website reviewed from the aspect of ease of administration

Agus Yuliarta, author

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Abstrak

Pemanfaatan teknologi informasi berbasis internet kini berkembang demikian pesatnya, Direktorat Jenderal Pajak sejak tahun 2012 memberikan pelayanan fasilitas pelaporan berbasis internet melalui sistem e-filing melalui website Direktorat Jenderal Pajak. Hal ini dilakukan untuk meningkatkan kepatuhan Wajib Pajak dalam tujuan utamanya peningkatan penerimaan pajak. Dilihat dari aspek ease of administration, kebijakan sistem e-filing melalui website Direktorat Jenderal Pajak perlu dievaluasi karena secara tidak langsung meningkatkan kepatuhan Wajib Pajak Orang Pribadi.

Penelitian ini bertujuan menganalisis tingkat penyampaian SPT PPh Orang Pribadi sebelum dan sesudah adanya sistem e-filing melalui website Direktorat Jenderal Pajak. Menjelaskan Wajib Pajak lebih memilih menyampaikan SPT PPh Orang Pribadi menggunakan e-filing melalui website Direktorat Jenderal Pajak. Serta menganalisis langkah-langkah yang dilakukan agar sistem e-filing melalui website Direktorat Jenderal Pajak menjadi lebih baik. Penelitian ini menggunakan metode campuran (mixed methods research) yaitu kombinasi penelitian kuantitatif dan kualitatif.

Hasil penelitian menunjukkan adanya sistem e-filing melalui website Direktorat Jenderal Pajak tidak signifikan mempengaruhi tingkat penyampaian SPT PPh Wajib Pajak Orang Pribadi. Wajib pajak lebih memilih menyampaikan SPT Tahunannya melalui sistem e-filing karena lebih pasti, mudah, nyaman dan aman. Upaya yang dapat dilakukan agar sistem e-filing melalui website Direktorat Jenderal Pajak menjadi lebih baik diantaranya mengevaluasi menu dan fitur sistem e-filing setiap tahunnya, menambah kapasitas server dan jaringan, menjadikan sistem e-filing selain sebagai fungsi pelayanan juga fungsi pengawasan serta ditingkatkannya sosialisasi dan edukasi.

.....Utilization of Internet-based information technology is now growing so rapidly, the Directorate General of Taxation since 2012 has been providing services through the internet-based reporting facility of e-filing system through the website of the Directorate General of Taxation. This is done to improve taxpayer compliance in its main purpose of taxes. Viewed from the aspect of ease of administration, the e-filing system policy through the website of the Directorate General of Taxation needs to be evaluated because it indirectly increases the individual taxpayer compliance.

This study aims to analyze the level of delivery of SPT Personal Income Tax before and after the introduction of e-filing system through the website of the Directorate General of Taxation. Explaining the Taxpayers prefer delivering SPT Personal Income Tax by using e-filing through the website of the Directorate General of Taxation. In addition, to analyze the measures undertaken for the system of e-filing through the website of the Directorate General of Taxes to be better. This study used mixed methods (mixed methods research) namely a combination of quantitative and qualitative research.

The results showed the existence of e-filing system through the website of the Directorate General of Taxation does not significantly affect the rate of submission of SPT Personal Income Tax. Taxpayers prefer

Annual SPT through e-filing system because it is more definite, easy, convenient, and safe. Attempts that can be done so that the e-filing system through the website of the Directorate General of Taxation to be better including to evaluate the menus and features of the e-filing system annually, adding server capacity and network, makes the e-filing system other than as a function of oversight functions and services also it would increase socialization and education.