

Preferensi wajib pajak Kantor Pelayanan Pajak Madya Jakarta terhadap penggunaan sistem pembayaran pajak secara elektronik (e-billing system) = Taxpayer preferences in Jakarta middle tax office using electronic tax payment system (e-billing system) / Sellia Lussiana Fredyanti

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Abstrak

[ABSTRAK

Dalam rangka memberikan pelayanan publik yang sebaik - baiknya dan dalam rangka penyempurnaan proses bisnis melalui optimalisasi penggunaan teknologi komunikasi dan informasi, Kementerian Keuangan membuat sistem pembayaran penerimaan Negara secara elektronik atau Modul Penerimaan Negara Generasi 2 (disingkat MPN G2) atau yang lebih akrab disebut e-Billing System. Pembayaran Penerimaan negara yang terbesar adalah pembayaran pajak, Direktorat Jenderal pajak telah menindaklanjuti dengan melakukan ujicoba pada tahun 2012 dan tahun 2014 telah resmi dapat dimanfaatkan untuk seluruh Wajib Pajak. Namun dalam perjalanannya hingga saat ini e-Billing System belum cukup populer dilihat dari jumlah Wajib Pajak yang menggunakannya. Penelitian ini bertujuan untuk menganalisis bagaimana preferensi Wajib Pajak terhadap Sistem pembayaran secara elektronik ini dilihat dari faktor ? faktor yang mempengaruhi. Penelitian ini menggunakan analisis jalur Structural Equation Modelling dengan alat bantu perangkat lunak Lisrel versi 8.7. Hasil Pengujian menunjukkan preferensi Wajib Pajak untuk menggunakan e-billing system dipengaruhi secara langsung dan positif oleh kesukarelaan menggunakan dan sikap penggunaan . Faktor lain seperti pengalaman menggunakan, kompleksitas, persepsi kegunaan tidak berpengaruh langsung, namun berpengaruh melalui factor lain, sedangkan persepsi resiko tidak berpengaruh terhadap preferensi Wajib Pajak untuk menggunakan e-Billing System. Mayoritas responden menyatakan bahwa ebilling system dapat diterima sebagai alternative sistem pembayaran pajak yang bermanfaat.

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ABSTRACT

In order to provide excellent public service and improve business processes through optimization of information and communication technology, the Ministry of Finance created an electronic receipt payment system, namely MPN G2 or more familiarly called e-Billing System. Indonesia's major receipt of payment is state tax payment. As a result, Directorate General of Taxes has been following up this matter by conducting trials in 2012 and finally, the system can officially be used by all taxpayers in 2014. But, seen from the number of its users, e-Billing System remains unpopular to date. This research intends to analyze taxpayers' preference towards

electronic payment systems through its influencing factors. This research used path analysis in Structural Equation Modeling with Lisrel version 8.7 software. The results indicate that taxpayers' preference towards e-Billing System is directly and positively related to voluntariness to use and usage approach. Other factors such as usage experience, complexity and perceived usefulness do not directly influence taxpayers' preference to use e-Billing System, but they affect through other factors. On the other hand, perceived risk has no effect on taxpayers' preference in using e-Billing System. Most respondents acknowledged that e-Billing System is a valuable alternative to the regular tax payment system, In order to provide excellent public service and improve business processes through

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