

ABSTRAK

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Judul : Analisis Atas Pengaruh Pemanfaatan Sistem e-Filing terhadap Cost of Compliance

Kemajuan teknologi informasi dan komunikasi telah membuat berbagai perubahan dalam berbagai bidang. Pelayanan yang disediakan pemerintah kepada masyarakat termasuk bidang yang mengalami perubahan seiring dengan kemajuan teknologi informasi. Layanan pemerintah kepada masyarakat dengan memanfaatkan teknologi informasi disebut juga dengan e-Government.

Direktorat Jenderal Pajak sebagai salah satu institusi pemerintah dalam bidang perpajakan, telah mengimplementasikan layanan sistem elektronik kepada wajib pajak, layanan tersebut diwujudkan dalam layanan pendaftaran (e-Registration), layanan pelaporan (e-Filing), layanan pembayaran (e-Payment).

e-Filing merupakan layanan pelaporan SPT secara elektronik dengan menggunakan teknologi internet, e-Filing diharapkan dapat membantu wajib pajak melaporkan SPT secara *online* tanpa terkendala dengan jam kerja Kantor Pelayanan Pajak, dan mengurangi kehadiran wajib pajak di kantor pelayanan pajak.

Keuntungan dari layanan e-Filing adalah dapat mengurangi beban biaya pelaporan, mengurangi waktu pelaporan SPT dan juga mengurangi dokumentasi yang digunakan oleh wajib pajak serta mengurangi kesalahan dalam memasukan data SPT.

Penelitian ini bertujuan untuk menganalisa pengaruh sistem e-Filing terhadap biaya yang dikeluarkan wajib pajak dalam pemenuhan kewajiban perpajakan (Cost of Compliance) dengan subyek penelitian adalah pengguna e-Filing di wilayah Jakarta. Penelitian ini akan mengetahui apakah terdapat pengaruh signifikan dari cost of compliance wajib pajak dengan adanya sistem e-Filing.

Penelitian ini menggunakan pendekatan kuantitatif dengan hubungan asosiatif antara dua variabel. Hasil dari penelitian ini menunjukkan bahwa dengan adanya sistem e-Filing ternyata tidak ada pengaruh dengan cost of compliance wajib pajak

Kata kunci :

e-Filing, *Cost of Compliance*, pelayanan elektronik

ABSTRACT

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Heading : Analysis of the Impact of the utilization of e-Filing System
on Cost of Compliance

The advancement of information and communication technology has made various changes in various fields. The services provided by the government to the community are included in the fields that experience changes in line with the advancement of information technology. The services provided by the government to the community by utilizing information technology are also called e-Government.

Directorate General of Tax, as one of the governmental institutions in the field of taxation, has implemented electronic system services to tax payers, which are realized in e-Registration service, e-Filing service, and e-Payment service.

E-Filing constitutes a service of annual tax return (SPT) reporting electronically by using internet technology. E-Filing is expected to be able to help tax payers report annual tax return (SPT) online without being hampered by the working hours of Tax Service Offices, and which reduces the presence of tax payers at tax service offices.

The advantages of e-Filing service are to reduce the charge of reporting cost, reduce annual tax return (SPT) reporting time, and reduce documentation used by tax payers as well as reduce mistakes in entering the data of SPT.

This research is aimed to analyze the impact of e-Filing system on the costs incurred by tax payers in fulfilling the Cost of Compliance, with e-Filing users within the territory of Jakarta as the subject of the research. This research will find out whether or not e-Filing system has significant impact on tax payers' cost of compliance.

This research applies quantitative approach using associative relation between two variables. The result of this research shows that the application of e-Filing system does not have impact on tax payers' cost of compliance.

Key words:

E-Filing, Cost of Compliance, electronic service