Abstrak

To improve service and to improve tax compliance, Directorate General of Taxes applies information technology in imposition procedure, through e-SPT, e-payment (MP3), e-registration, and the newest service that is e-filing.

This research analyzes the influence of applying modern system in tax administration system toward tax compliance. Influence of administration system will be dissociated by each of its aspect toward tax compliance; that are e-payment, e-SPT, e-filing and e-registration; either simultaneously or partially.

This research is based on theory of implementation of information technology, especially for government. Beside that theory is also used theory of tax compliance.

This research use survey method, by propagating questionnaires for taxpayer in KPP PMA Dua. Method to take the samples is by cluster sampling. Data obtained in this research analyzed with statistical method that is multiple regression.

According to the data analysis as result of this research is concluded that there are significant influences from four independent variables simultaneously toward tax compliance in KPP PMA Dua. There is also found partial significant influence from variable e-SPT, e-filing, e-registration and e-payment to tax compliance in KPP PMA Dua. In this case, variable of e-SPT have biggest influence to tax compliance, compared to other independent variables.

As consequence of this result, is suggested that if Directorate General of Taxes, especially KPP PMA Dua wish to improve tax compliance in short-range, hence can emphasize on applying of e-SPT. This matter basically have been conducted by KPP PMA Dua by forming Task Force for Acceptance of Annual SPT.

Similar step require to be conducted at other aspect of application of information technology, so that it will get larger respon from taxpayer. Besides, it is also necessary to conduct socialization concerning implementation of information technology system in taxation administration.

Based on the result of this research, is suggested that for research hereinafter to be testing other variables which estimated have an effect on tax compliance. Other variables that are able to test to tax compliance, among others are : code of conduct for tax officer, performance of account representative, tax rate and etcetera.