ABSTRAK

PENGARUH SISTEM *E-FILING* TERHADAP EFISIENSI PENGELOLAAN PAJAK DAN KEPATUHAN WAJIB PAJAK BERDASARKAN PERSEPSI PEGAWAI PAJAK DI KANTOR PELAYANAN PAJAK (KPP) PRATAMA MAGELANG

Christoforus Kevin Hotama Putra
NIM: 132114088
Universitas Sanata Dharma
Yogyakarta
2017

Penelitian ini bertujuan untuk mengetahui pengaruh sistem *e-Filing* terhadap efisiensi pengelolaan pajak dan kepatuhan Wajib Pajak di KPP Pratama Magelang di wilayah Kanwil DJP Jawa Tengah II berdasarkan persepsi pegawai pajak.

Jenis penelitian ini adalah studi empiris. Teknik pengambilan sampel yang digunakan adalah sampel jenuh atau sensus. Pengumpulan data dalam penelitian ini dilakukan dengan menyebarkan angket atau kuesioner. Alat analisis yang digunakan adalah pengujian *Multivariate Analysis Of Variance* (MANOVA). Pengujian *Multivariate Analysis Of Variance* (MANOVA) digunakan untuk menganalsis persepsi pegawai pajak di KPP Pratama Magelang terhadap sistem *e-Filing* dengan efisiensi pengelolaan pajak dan kepatuhan Wajib Pajak.

Hasil yang diperoleh menunjukkan bahwa menurut persepsi pegawai pajak di KPP Pratama Magelang, sistem *e-Filing* di KPP Pratama Magelang sangat optimal dan pengelolaan pajak di KPP Pratama Magelang dengan menggunakan data pajak dari *e-Filing* sangat efisien dan kepatuhan Wajib Pajak di KPP Pratama Magelang sangat patuh. Hasil uji hipotesis dengan metode *Multivariate Analysis Of Variance* (MANOVA) menunjukkan bahwa menurut persepsi pegawai pajak di KPP Pratama Magelang, sistem *e-Filing* berpengaruh terhadap efisiensi pengelolaan pajak dan kepatuhan Wajib Pajak di KPP Pratama Magelang.

ABSTRACT

THE EFFECT OF E-FILING SYSTEM TO THE EFFICIENCY OF TAX MANAGEMENT AND TAXPAYERS COMPLIANCE BASED ON TAX EMPLOYEE'S PERCEPTION AT PRATAMA TAX OFFICE IN MAGELANG

Christoforus Kevin Hotama Putra
Student Number: 132114088
Sanata Dharma University
Yogyakarta
2017

The purpose of this study was to determine the effect of e-Filing system to the efficiency of tax management and taxpayer compliance at Pratama Tax Office in Magelang at Center Java II Regional Office of Directorate General of Taxes based on tax employee's perception.

This research was empirical study method. The sampling technique in this study was saturated sampling or census. The data collection was done by distributing questionnaires. The tool that used in this analaysis was Multivariate Analysis Of Variance (MANOVA). Multivariate Analysis Of Variance (MANOVA) used to find out the perception of tax employee's at Pratama Tax Office in Magelang to e-Filing system with the efficiency of tax management and taxpayers compliance.

The result of the analysis shows that the perception of tax employee's at Pratama Tax Office in Magelang, e-Filing system at Pratama Tax Office in Magelang was very optimal and tax management at Pratama Tax Office in Magelang using tax data from e-Filing was very efficient and tax compliance at Pratama Tax Office in Magelang was very compliant. Result of hypothesis test by Multivariate Analysis Of Variance (MANOVA) method showed that according by tax employee's perception at Pratama Tax Office in Magelang, e-Filing system made an significant effect to the efficiency of tax management and taxpayer compliance at Pratama Tax Office in Magelang.