

ABSTRAK

**HUBUNGAN PENERAPAN E-SPT DAN EFISIENSI PENGISIAN SPT
MENURUT PERSEPSI WAJIB PAJAK
(Studi Kasus di Kantor Pelayanan Pajak Pratama Sleman)**

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Direktorat Jenderal Pajak, dalam rangka meningkatkan kualitas pelayanan pajak terhadap wajib pajak melakukan reformasi teknologi administrasi dengan menerapkan sistem elektronik (e-SPT) dalam pelaporan pajak. Tujuan dari penelitian ini untuk mengetahui sejauh mana penerapan e-SPT di wilayah KPP Pratama Sleman dan efisiensi pengisian SPT dengan menggunakan e-SPT menurut persepsi wajib pajak. Serta mengetahui hubungan antara penerapan e-SPT dan efisiensi pengisian SPT di wilayah KPP Pratama Sleman menurut persepsi wajib pajak.

Jenis penelitian yang digunakan adalah penelitian studi kasus. Teknik pengambilan sampel yang digunakan adalah *Purposive Sampling*. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah teknik survei, wawancara, dan dokumentasi. Alat analisis yang digunakan adalah skala sikap untuk mengetahui seberapa besar optimalisasi penerapan e-SPT dan seberapa besar efisiensi pengisian SPT, sedangkan untuk mengetahui hubungan antara penerapan e-SPT dan efisiensi pengisian SPT dianalisis dengan menggunakan *Spearman Rank Correlation*.

Hasil yang diperoleh menunjukkan penerapan e-SPT di KPP Pratama Sleman menurut persepsi wajib pajak sangat optimal dan efisiensi pengisian SPT menggunakan e-SPT menurut persepsi wajib pajak sangat efisien, selain itu dari hasil uji *Spearman Rank Correlation* ada hubungan antara penerapan e-SPT dan efisiensi pengisian SPT menurut persepsi wajib pajak di KPP Pratama Sleman.

ABSTRACT

RELATIONSHIP BETWEEN THE APPLICATION OF ELECTRONIC ANNUAL TAX NOTICE AND THE EFFICIENCY OF FILLING OUT THE FORM OF ANNUAL TAX NOTICE BASED ON THE PERCEPTION OF TAXPAYERS

A Case Study at the Office of Pratama Tax Service, Sleman

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Directorate General of Taxation has been implementing an electronic system (e-SPT) of tax reporting to improve the quality of tax services for taxpayers. This study aims to evaluate the application of e-SPT at Pratama Tax Service Office of Sleman and to assess the efficiency of filling out the form of annual tax notice using e-SPT method based on the taxpayers' perception. Further, this research also aims to reveal the relationship between the implementation of the e-SPT and the efficiency of the filling out of the form of annual tax notice.

This research is a case study. The sampling technique used was purposive sampling method. Data collection techniques employed were surveys, interviews, and documentation. The tools of analysis were the scale of attitude to evaluate the level of optimization of the implementation of e-SPT and the efficiency of the filling out of the form, while the relationship between the implementation of the e-SPT and the efficiency of the filling out of the form was analyzed using the Spearman Rank Correlation.

The result shows that the application of e-SPT at the Pratama Tax Service Office of Sleman was highly optimal and the efficiency of the filling out of the form using e-SPT was highly efficient. Further, the Spearman Rank Correlation test shows that, based on taxpayers' perceptions, there was a definite relationship between the application of e-SPT and the efficiency of the filling out of the form.