

ABSTRAK

**ANALISIS KEPATUHAN PENYAMPAIAN SURAT PEMBERITAHUAN
TAHUNAN PAJAK PENGHASILAN WAJIB PAJAK ORANG PRIBADI
SEBELUM DAN SESUDAH PENERAPAN *E-FILING* MELALUI
WEBSITE DIREKTORAT JENDERAL PAJAK
Studi Kasus di Kantor Pelayanan Pajak Pratama Sleman**

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E-Filing merupakan cara baru penyampaian SPT yang digulirkan DJP untuk membuat Wajib Pajak semakin mudah dan nyaman dalam melaksanakan kewajiban perpajakannya. Penelitian ini bertujuan untuk mengetahui apakah terdapat perbedaan antara kepatuhan penyampaian SPT Tahunan PPh WPOP di KPP Pratama Sleman sebelum dan sesudah penerapan *e-Filing* melalui *website* DJP.

Jenis penelitian ini adalah studi kasus. Data dikumpulkan dengan teknik dokumentasi. Analisis data dalam penelitian ini menggunakan Uji Beda Sampel Berpasangan. Kepatuhan penyampaian SPT Tahunan Pajak Penghasilan diukur menggunakan Rasio Kepatuhan Penyampaian SPT Tahunan Pajak Penghasilan.

Hasil penelitian menunjukkan bahwa tidak terdapat perbedaan antara kepatuhan penyampaian SPT Tahunan PPh WPOP di KPP Pratama Sleman sebelum dan sesudah penerapan *e-Filing* melalui *website* DJP. Hal ini menunjukkan bahwa penerapan *e-Filing* melalui *website* DJP tidak mampu meningkatkan kepatuhan penyampaian SPT Tahunan PPh WPOP di KPP Pratama Sleman.

Kata kunci: kepatuhan penyampaian SPT Tahunan PPh, *e-Filing*

ABSTRACT

ANALYSIS OF THE ANNUAL INCOME TAX RETURN SUBMISSION COMPLIANCE OF INDIVIDUAL TAX PAYER BEFORE AND AFTER E-FILING APPLICATION THROUGH DIRECTORATE GENERAL OF TAXATION'S WEBSITE

A Case Study in Sleman Tax Office

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E-Filing is a new feature of Tax Return submission from Directorate General of Taxation (DGT) for Tax Payers. This feature facilitates the Tax Payers to do their taxation obligation easily and pleasantly. The aim of this research is to discover the difference of Annual Income Tax Return submission compliance of Individual Tax Payer in Sleman Tax Office before and after e-Filing application through Directorate General of Taxation's website.

This is a case study research. The data were collected by documentation technique. Paired Sample t-Test was used to analyze the data. Annual Income Tax Return submission compliance was measured by Compliance Ratio of Annual Income Tax Return Filing.

The result of this research indicates that there is no difference of the Annual Income Tax Return submission compliance of Individual Tax Payer in Sleman Tax Office before and after e-Filing application through DGT's website. It shows that e-Filing application through DGT's website is incapable of increasing the Annual Income Tax Return submission compliance of Individual Tax Payer in Sleman Tax Office.

Keywords: Annual Income Tax Return submission compliance, e-Filing