

## ABSTRAK

**HUBUNGAN PERSEPSI KEBERMANFAATAN, PERSEPSI KEMUDAHAN, PERSEPSI KEPUASAN, PERSEPSI KERUMITAN, PERSEPSI RISIKO WAJIB PAJAK ORANG PRIBADI DENGAN PENGGUNAAN *E-FILING***  
(Studi Kasus Pada Pegawai di Kantor Cabang BRI Cik Ditiro Yogyakarta)

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Tujuan penelitian ini adalah untuk mengetahui hubungan persepsi kebermanfaatan, persepsi kemudahan, persepsi kepuasan, persepsi kerumitan, persepsi risiko Wajib Pajak Orang Pribadi dengan penggunaan *e-Filing*.

Jenis penelitian ini adalah studi kasus. Teknik pengambilan sampel adalah *convenience sampling*. Pengumpulan data menggunakan kuesioner dan analisis data adalah analisis korelasi *Rank Spearman*.

Hasil penelitian ini menunjukkan bahwa persepsi kebermanfaatan memiliki hubungan yang cukup kuat dan positif dengan penggunaan *e-Filing*, persepsi kemudahan memiliki hubungan yang kuat dan positif dengan penggunaan *e-Filing*, persepsi kepuasan memiliki hubungan yang sangat kuat dan positif dengan penggunaan *e-Filing*. Selain itu, persepsi kerumitan memiliki hubungan yang cukup kuat dan negatif dengan penggunaan *e-Filing*, dan persepsi risiko memiliki hubungan yang sangat lemah dan negatif dengan penggunaan *e-Filing*.

**Kata kunci:** Persepsi kebermanfaatan, persepsi kemudahan, persepsi kepuasan, persepsi kerumitan, persepsi risiko dan penggunaan *e-Filing*.

## ABSTRACT

### **THE RELATIONS PERCEIVED USEFULNESS, PERCEIVED EASE OF USE, PERCEIVED SATISFACTION, PERCEIVED OF COMPLEXITY, PERCEIVED RISK OF INDIVIDUAL TAXPAYERS WITH THE USE OF E-FILING**

**(A Case Study of Employees in the Branch Office BRI Cik Ditiro**

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The purpose of study is to find out the relations perceived usefulness, perceived ease of use, perceived satisfaction, perceived of complexity, perceived risk of individual taxpayers with the use of *e-Filing*.

This study is a case study. The sampling technique is convenience sampling. The data collection uses questionnaires and the data analysis is Spearman rank correlation analysis.

The results show that perceived usefulness has a strong enough and positive relationship with the use of e-Filing, perceived ease of use has a strong and positive relationship with the use of e-Filing, perceived satisfaction has a very strong and positive relationship with the use of e-Filing. In addition, perceived of complexity has a moderate and negative relationship with the use of e-Filing, and the perceived risk has a very weak and negative relationship with the use of e-Filing.

**Keywords: Perceived usefulness, perceived ease of use, perceived satisfaction, perceived of complexity, perceived risk, and use e-Filing.**