COMPARATIVE ANALYSIS ON COMPLIANCE LEVEL OF TAX PAYERS BEFORE AND AFTER THE IMPLEMENTATION OF E-FILING IN KPP PRATAMA JAKARTA KEBAYORAN LAMA

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ABSTRACT

This study aimed to: obtain empirical evidence for differences in adherence rates Taxpayers in KPP Pratama Kebayoran Lama before and after the implementation of e-Filing. Method of data collection using observation, interviews, and literature study. Research method used is descriptive method with analysis data quantitative and qualitative, that describes the objective of a certain condition in terms of discussion about the differences in compliance with the taxpayer before and after the implementation of e-Filing. The results showed that the implementation of e-Filing a walk in the KPP Pratama Jakarta Kebayoran Lama is considered by the author has according to the decision of the Director General of Taxes is: Implementation of e-Filing in KPP Pratama Jakarta Kebayoran Lama effect on improving compliance with WP users. Implementation of e-Filing to increase compliance with WP users e-Filing in KPP Pratama Jakarta Kebayoran Lama in presenting SPT it is a total value of the overall percentage of compliance with WP after the implementation = 99% greater than the overall value of the overall percentage of compliance with WP before applying = 90 % for each WP, in other words the level of compliance with WP in KPP Pratama Jakarta Kebayoran Lama after using e-Filing has increased.

Keywords: Planning Taxes, Taxes