

ABSTRACT

This research was conducted to find out the effect of the implementation of e-Billing, e-Filing, e-Fin on the fidelity level of individual taxpayers. The research was conducted at KPP Pratama (Tax Office) Jakarta Pulogadung. This research was a quantitative research using primary data. The data was collected through distributing questionnaires to 100 taxpayers as respondents. The sampling technique applied in this research was random sampling. The technique of data analysis applied was double linear regression analysis assisted by SPSS 23.0 for windows program.

The results of the analysis showed that partially the implementation of e-Billing had positive and significant effect on the fidelity level of individual taxpayers, the implementation of e-Filing had positive and significant effect on the fidelity level of the individual taxpayers, the implementation of e-Fin had positive and significant effect on the fidelity level of the individual taxpayers. The results of the analysis also showed that simultaneously the implementation of the e-Billing, e-Filing, e-Fin had positive effect on the fidelity level of the individual taxpayers.

Keywords: *e-Billing, e-Filing, e-Fin, Tax Obligation Compliance*



ABSTRAK

Penelitian ini dilakukan untuk mengetahui pengaruh dari penerapan e-Billing, e-Filing dan e-Fin perpajakan terhadap tingkat kepatuhan wajib pajak orang pribadi. Lokasi penelitian dilakukan di Kantor Pelayanan Pajak Pratama Jakarta Pulogadung. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan sumber data primer. Data primer yang digunakan berupa penyebaran kuesioner sebanyak 100 wajib pajak orang pribadi sebagai responden. Teknik pengambilan sampel dalam penelitian ini adalah *random sampling*. Teknik analisis data menggunakan analisis regresi linier berganda dengan bantuan program SPSS 23.0 for windows

Hasil penelitian secara menunjukkan bahwa, penerapan e-Billing berpengaruh positif dan signifikan terhadap tingkat kepatuhan wajib pajak orang pribadi, penerapan e-Filing berpengaruh positif dan signifikan terhadap tingkat kepatuhan wajib pajak orang pribadi, penerapan e-Fin berpengaruh positif dan signifikan terhadap tingkat kepatuhan wajib pajak orang pribadi. Sedangkan hasil penelitian secara simultan menunjukkan bahwa penerapan e-System (e-Billing, e-Filing dan e-Fin) berpengaruh positif terhadap tingkat kepatuhan wajib pajak orang pribadi.

Kata Kunci : e-Billing, e-Filing, e-Fin, Kepatuhan

