ABSTRAK

Serli Nuraulia Putri, Hafiz Elfiansya Parawu, Iswadi Amiruddin, Pengaruh Penerapan Sistem E-Filing Terhadap Kepatuhan Wajib Pajak Di Kpp Pratama Kota Makassar

Penelitian ini bertujuan untuk mengkaji pemanfaatan sistem e-filing serta pengaruhnya terhadap tingkat kepatuhan wajib pajak orang pribadi di KPP Pratama Kota Makassar. Penelitian menggunakan pendekatan kuantitatif dengan metode survei, di mana data dikumpulkan melalui penyebaran kuesioner kepada wajib pajak orang pribadi yang terdaftar dan dianalisis menggunakan teknik regresi linier sederhana. Hasil penelitian menunjukkan bahwa penerapan sistem e-filing tergolong baik, yang tercermin dari tingkat pemahaman wajib pajak, kemudahan dan kecepatan penggunaan sistem, jaminan keamanan serta kerahasiaan data, dan minat dalam menggunakan e-filing. Selain itu, kepatuhan wajib pajak orang pribadi juga berada pada kategori baik, khususnya dalam hal ketepatan waktu pelaporan Surat Pemberitahuan (SPT) dan pemenuhan kewajiban perpajakan. Hasil pengujian statistik membuktikan bahwa penerapan sistem e-filing berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak, sehingga optimalisasi sistem e-filing menjadi faktor penting dalam meningkatkan kepatuhan serta efektivitas pelayanan publik di bidang perpajakan.

Kata Kunci: *e-filing, kepatuhan wajib pajak, pelayanan publik*

ABSTRACT

Serli Nuraulia Putri, Hafiz Elfiansya Parawu, Iswadi Amiruddin The Effect of the Implementation of the E-Filing System on Taxpayer Compliance at KPP Pratama Makassar

This study aims to examine the utilization of the e-filing system and its effect on the level of compliance of individual taxpayers at KPP Pratama Makassar. The research employs a quantitative approach using a survey method, in which data were collected through the distribution of questionnaires to registered individual taxpayers and analyzed using simple linear regression techniques. The results indicate that the implementation of the e-filing system is categorized as good, as reflected by taxpayers' level of understanding, the ease and speed of system usage, assurance of data security and confidentiality, and interest in using e-filing. In addition, the compliance of individual taxpayers is also classified as good, particularly in terms of the timeliness of submitting the Annual Tax Return (SPT) and the fulfillment of tax obligations. Statistical testing proves that the implementation of the e-filing system has a positive and significant effect on taxpayer compliance. Therefore, the optimization of the e-filing system is an important factor in improving taxpayer compliance as well as the effectiveness of public services in the taxation sector.

Keywords: e-filing, taxpayer compliance, public service