

ABSTRACT

Jessica

1401010141

THE EFFECT OF E-TAX IMPLEMENTATION ON TAXPAYER COMPLIANCE AT *KPP PRATAMA MEDAN BARAT*

(xiv+62 pages; 5 figures; 16 tables; 10 appendixes)

Taxes are an important source of revenue to sustain development financing from domestic sources. In an effort to improve services to the Taxpayer community, the government annually seeks to improve the tax administration system. Programs and activities of tax administration reform are realized in the application of modern tax administration system such as e-Registration, e-Filling, e-SPT, e-Billing.

This research was conducted to find out the effect of the implementation of e-tax (e-Registration, e-Filling, e-SPT, e-Billing) on taxpayer compliance. The research was conducted at *KPP Pratama Medan Barat*. 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 incidental sampling. The technique of data analysis applied was double linear regression analysis assisted by SPSS 25.0 for windows program. The results of the analysis showed that partially the implementation of e-Registration, the implementation of e-Filling, the implementation of e-SPT, the implementation of e-Billing had positive and significant effect on taxpayer compliance. The results of the analysis also showed that simultaneously the implementation of the entire e-system had positive effect on taxpayer compliance.

Keywords: e-Tax, e-Registration, e-Filling, e-SPT, e-Billing, Taxpayer Compliance.

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