

Persepsi wajib pajak perseorangan terhadap kualitas pelayanan e-filing pada KPP Pratama Jakarta Menteng Tiga = Perception of individual taxpayers to e filing service quality in tax service office Jakarta Pratama Menteng Tiga

Adi Suprayoga, author

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Abstrak

Tujuan dari penelitian ini untuk menganalisis persepsi wajib pajak perorangan di KPP Pratama Jakarta Menteng Tiga terhadap kualitas pelayanan e-filing dalam pelaporan perpajakannya. Metode analisis dengan membandingkan antara harapan dengan kualitas kinerja pelayanan yang diterima wajib pajak.

Hasil penelitian menunjukkan bahwa secara umum wajib pajak perorangan di lokasi penelitian belum merasa puas dengan kualitas pelayanan e-filing baik itu dilihat dari dimensi responsiveness, assurance, empathy, reliability, dan tangibles. Dengan tingkat kesenjangan terbesar berada di pada dimensi Assurance.

.....The purpose of this study was to analyze the perceptions of individual taxpayers in Menteng Tiga Jakarta Small Taxpayers Office to service quality of e-filing of tax reporting. Methods of analysis by comparing the expectations of the quality of service performance that was received taxpayer.

The results showed that in general the individual taxpayers in the study area have not been satisfied with the quality of the e-filing service whether it be of the dimensions of responsiveness, assurance, empathy, reliability, and tangibles. With the level of the biggest gaps are in the dimension Assurance.