

# Persepsi penggunaan e government service studi kasus pengaruh penggunaan e filing pajak dalam spt tahunan terhadap perilaku wajib pajak = Perception on e government service case study effect upon taxpayers behaviour due to tax e filing usage on annual tax report

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Abstrak

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Peranan teknologi internet di segala lini kehidupan masyarakat sudah tidak bisa dihindarkan Dengan adanya kemudahan teknologi internet pemerintah berusaha memberikan pelayanan yang terbaik kepada masyarakat hingga muncul istilah e government E Government adalah penggunaan teknologi informasi oleh pemerintah untuk memberikan informasi dan pelayanan bagi warganya urusan bisnis serta hal hal lain yang berkenaan dengan pemerintahan Bagi pemerintah sendiri peranan e government membuat risiko dari korupsi pelayanan ke masyarakat yang lebih cepat dan biaya operasional menjadi berkurang Kementerian Keuangan melalui Direktorat Jenderal Pajak bertanggung jawab atas penerimaan negara Direktorat Jenderal Pajak mulai tahun 2012 memperkenalkan e filing bagi wajib pajak pribadi guna melaporkan SPT Tahunan Dengan adanya e filing diharapkan tingkat kepatuhan wajib pajak menjadi lebih tinggi dan potensi penerimaan menjadi lebih besar Menggunakan aplikasi Lisrel sebagai pengolah data intensi penggunaan e filing paling tinggi dipengaruhi oleh relative advantage Di antara perceived attribute diffusion on innovation self efficacy memiliki pengaruh signifikan terhadap relative advantage Direktorat Jenderal Pajak seharusnya lebih gencar untuk mensosialisasikan manfaat dan kemudahan dari e filing kedepannya guna meningkatkan tingkat intensi penggunaan e filing Dalam hal perbaikan penelitian sampel penelitian kiranya dapat diperluas sehingga mengurangi bias gender dan profesi guna menghasilkan hasil yang lebih valid dan reliabel

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The increasing role of the Internet within the society is inevitable The Internet encourages government to provide excellent service for its citizenry specifically through e government facility In this research e government is defined as utilization of Information Technology by the government to provide information and service to the population to conduct business and to administer other governance related services E Government is advantageous for the public in general for instance fastening service delivery saving time and cost and simplifying process Specifically for the government e government also minimizes corruption fastens public service as well as saves significant operational costs Ministry of Finance through the Directorate General of Taxation which is responsible for managing government revenue has been embracing the e government notion Since 2012 Directorate General of Taxation introduced e filing for individual taxpayers to deliver their annual tax report electronically Through e filing it is expected that level of tax compliance increases and so its potential revenues Using Lisrel as data processing applications intention of e filing utilization is mostly influenced by relative advantage Among perceived attribute diffusion on innovation self efficacy has a significant influence on the relative advantage Directorate General of Taxation should promote benefits and convenience of e filing to increase the level of intention of e filing usage In terms of improving the research expanding sample size would reduce gender and profession biases thus

results in more valid and reliable conclusions