

# Analisis implementasi pelaporan surat pemberitahuan masa melalui sistem e-filing ditinjau dari asas ease of administration = Analysis of monthly tax returns reporting implementation through the e-filing system in accordance from the principle of ease of administration

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## Abstrak

Mekanisme pembayaran pajak menjadi salah satu indikator ease of doing business yang diukur oleh Bank Dunia terhadap suatu negara. Untuk mendukung terwujudnya ease of doing business ini, pemerintah Indonesia menerbitkan Peraturan Menteri Keuangan (PMK) No.9/PMK.03/2018 tentang Surat Pemberitahuan. Dalam peraturan ini, tata cara pelaporan Surat Pemberitahuan (SPT) Masa PPh Pasal 21 yang tadinya secara manual melalui kantor pelayanan pajak diubah menjadi wajib menggunakan sistem e-filing. Penerapan teknologi dan informasi dalam pelaporan SPT Masa ini dimaksudkan untuk semakin mempermudah Wajib Pajak dalam melakukan administrasi perpajakan sehingga selaras dengan asas ease of administration. Tujuan dari penelitian ini ialah menganalisis implementasi kewajiban pelaporan SPT Masa melalui sistem e-filing tersebut apakah sudah sesuai dengan asas ease of administration, yaitu dari segi kepastian hukum, efisiensi, kenyamanan, dan kesederhanaan. Penelitian ini menggunakan pendekatan kuantitatif deskriptif dengan teknik pengumpulan data melalui survey. Hasil dari penelitian ini menunjukkan bahwa kewajiban pelaporan SPT masa melalui sistem e-filing sudah memenuhi indikator kepastian hukum, efisiensi, kenyamanan, dan kesederhanaan yang menjadikan implementasi kebijakan ini sudah sangat baik jika ditinjau dari asas <em>ease of administration</em>.

.....The tax payment mechanism is one of the indicators in ease of doing business as measured by the World Bank towards a country. To support the realization of this ease of doing business, the Indonesian government issued a Minister of Finance (MoF) Regulation No.9/PMK.03/2018, that regulates tax returns. In this regulation, the procedure for reporting tax returns for Income Tax Article 21, that had been manually through the tax office was changed to being obliged to use the e-filing system. The application of technology and information in this monthly tax returns reporting is intended to further facilitate taxpayers in carrying out tax administration so that it is aligned with the principle of ease of administration. The purpose of this study is to analyze the implementation of the monthly tax returns reporting obligations through the e-filing system whether it is in accordance with the principle of ease of administration, namely in terms of certainty, efficiency, convenience, and simplicity. This study uses a quantitative descriptive approach with data collection techniques through surveys. The results of this study indicate that the obligation of monthly tax returns reporting through the e-filing system has met the indicators of certainty, efficiency, convenience, and simplicity that make the implementation of this policy can be interpreted very well when viewed from the principle of the ease of administration.