

Transformasi Sistem Registrasi Nomor Pokok Wajib Pajak dalam Rangka Meningkatkan Kepatuhan Wajib Pajak = Transformation Registration System of Tax ID Number to improve Taxpayer Compliance

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Abstrak

Pemanfaatan Teknologi Informasi berbasis internet telah berkembang dengan pesat, Direktorat Jenderal Pajak saat ini telah melakukan transformasi sistem registrasi NPWP yang berbasis online. Hal ini dilakukan untuk meningkatkan kepatuhan Wajib Pajak. penelitian ini bertujuan membahas apa saja yang telah dilakukan oleh Direktorat Jenderal Pajak dalam melaksanakan transformasi sistem Registrasi NPWP serta menganalisis sistem aplikasi e-Registration ditinjau dari asas ease of administration. Penelitian dilakukan dengan metode post-positivist dengan teknik pengumpulan data wawancara mendalam. Hasil penelitian menunjukkan bahwa terdapat beberapa transformasi yang dilakukan DJP berupa integrasi data dengan sistem OSS dan AHU Online, serta sistem besar yang akan menggantikan SIDJP yaitu COTS. Kendala dalam melakukan transformasi sistem berupa belum adanya kesamaan basis data dan kurangnya sosialisasi.Utilization of internet-based information technology is now growing so rapidly, The Directorate General of Taxation has now transformed an online Tax ID Number registration system. This is done to improve taxpayer compliance. This study aims to discuss what has been done by the Directorate General of Taxes in carrying out the transformation of the Tax ID Registration system and analyze the e-Registration application system in terms of the ease of administration principle. The research was conducted with quantitative methods with techniques for collecting in-depth interview data. The results showed that there were several transformations carried out by DGT consisting of integrated data with the OSS and AHU Online systems, as well as large systems that would involve SIDJP, namely COTS. Constraints in carrying out a system transformation include lack of similarity in the database and lack of socialization.