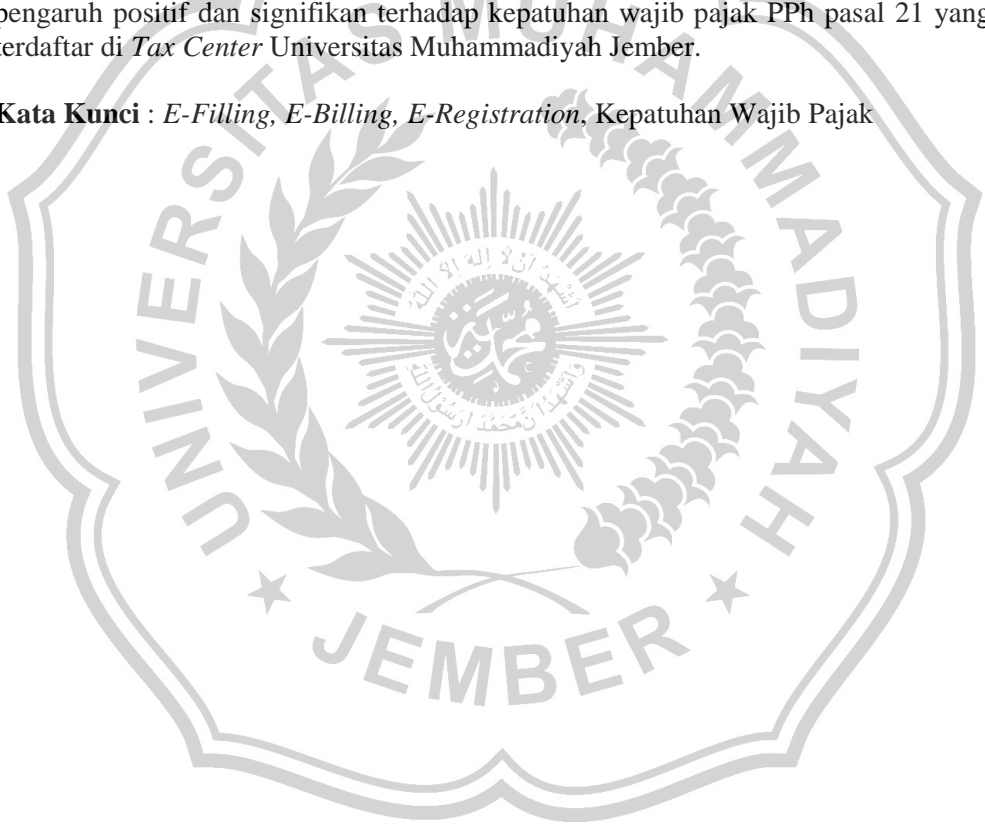


ABSTRAK

Penelitian ini bertujuan untuk mengetahui apakah sistem *e-filling*, *e-billing* dan *e-registration* memiliki pengaruh terhadap kepatuhan wajib pajak PPh pasal 21 yang terdaftar di *Tax Center* Universitas Muhammadiyah Jember. Faktor-faktor yang diajukan merupakan faktor yang kemungkinan memiliki pengaruh kepatuhan wajib pajak PPh pasal 21 pada objek penelitian. Populasi dalam penelitian ini adalah wajib pajak yang terdaftar di *Tax Center* universitas Muhammadiyah Jember dan sample dalam penelitian ini berjumlah 55 wajib pajak yang terdaftar di *Tax Center* universitas Muhammadiyah Jember yang diambil melalui metode *purposive sampling*. Berdasarkan hasil uji t, *e-filling*, *e-billing* dan *e-registration* memiliki pengaruh positif dan signifikan terhadap kepatuhan wajib pajak PPh pasal 21 yang terdaftar di *Tax Center* Universitas Muhammadiyah Jember.

Kata Kunci : *E-Filling, E-Billing, E-Registration*, Kepatuhan Wajib Pajak



ABSTRACT

This study aims to determine whether the systems e-filing, e-billing and e-registration have an influence on the compliance of taxpayers with PPh article 21 who are registered at the Tax Center of the Muhammadiyah University of Jember. The proposed factors are factors that are likely to have an influence on the compliance of Article 21 PPh taxpayers on the object of research. The population in this study were taxpayers registered at the Tax Center of the University of Muhammadiyah Jember and the sample in this study amounted to 55 taxpayers who were registered at the Tax Center of the University of Muhammadiyah Jember which were taken through purposive sampling method. Based on the results of the t test, e-filing, e-billing and e-registration have a positive and significant effect on the compliance of taxpayers with Article 21 who are registered at the Tax Center of the Muhammadiyah University of Jember.

Keywords: *E-Filing, E-Billing, E-Registration, Taxpayer Compliance*

