

ABSTRACT

The Indonesian government wants to maximize tax revenue by making it easier to pay for tax reporting by launching an e-filing system that optimizes costs and the process is not complicated so that taxpayers will be helped later. The purpose of this study is to determine the effect of e-filing system implementation on Taxpayer Compliance in Bondowoso Tax Office. The results of this study indicate that the application of e-filing at Bondowoso Tax Office has been effective in increasing taxpayer compliance, seen in the increase in reported tax returns and taxpayers who are registered mandatory tax returns in Bondowoso Tax Office. Taxpayers in Bondowoso feel greatly helped by the reporting of e-filing because it's easier, more practical, and efficient. However there are still obstacles such as the system that sometimes has errors and many taxpayers who are unfamiliar with the technology so that they have difficulty in using e-filing.

Keywords : *Tax, E-filing System, Taxpayer, The Compliance.*



ABSTRAK

Pemerintah Indonesia mau mengoptimalkan pemasukan pajak dengan metode lebih memudahkan dalam perihal pembayaran sampai pelaporan pajak dengan meluncurkan sistem *e-filing* yang memaksimalkan bayaran serta prosesnya tidak rumit sehingga WP nantinya bakal terbantu. Tujuan dalam riset ini merupakan buat mengenali Pengaruh pelaksanaan sistem *e-filing* terhadap Kepatuhan Wajib Pajak di KP2KP Bondowoso. Hasil riset ini menampilkan kalau pelaksanaan sistem *e-filing* di KP2KP Bondowoso telah efisien terhadap kenaikan kepatuhan Wajib Pajak, nampak dalam meningkatnya SPT yang dilaporkan serta Wajib Pajak yang terdaftar wajib SPT di KP2KP Bondowoso. Wajib Pajak di Bondowoso merasa sangat terbantu dengan terdapatnya pelaporan sistem *e-filing* sebab lebih gampang, instan, serta efektif. Namun masih ada hambatan semacam sistem yang terkadang error serta banyak WP yang awam hendak terdapatnya teknologi sehingga hadapi kesusahan dalam pemakaian sistem *e-filing*.

Kata kunci : Pajak, Sistem *E-filing*, Wajib Pajak, Kepatuhan.