ABSTRAK

Tiara Angraini, 201011553105529, Jurusan Akuntansi perpajakan, pengaruh implementasi penerapan sistem e-filing, penerapan sistem e-biling, pemahaman pajak dan sanksi perpajakan terhadap kepatuhan wajib pajak pada kpp pratama padang satu. Dibawah Bimbingan I bapak Dr Mondra Neldi S.E, M.M. Dan Pembimbing II Ibuk Rindy Citra Dewi, S.H, MM Penelitian Ini Bertujuan Untuk Mengetahui Seberapa Besar Pembahasan pengaruh implementasi penerapan sistem e-filing, penerapan sistem e-biling, pemahaman pajak dan sanksi perpajakan terhadap kepatuhan wajib pajak pada kpp pratama padang satu. Metode Analisis Data berupa jenis Data Kuesioner dengan Sampel 100 responden. Metode Analisis Data Yang Digunakan Adalah Analisis jenis Data Kuesioner. Hasil penelitian Yang Didapatkan Berdasarkan Uji Parsial (Uji t) Diperoleh : Terdapat pengaruh penerapan sistem e-filing terhadap terhadap kepatuhan wajib pajak orang pribadi di KPP Pratama Padang satu. Terdapat pengaruh penerapan sistem e-biling terhadap terhadap kepatuhan wajib pajak orang pribadi di KPP Pratama Padang satu. Terdapat pengaruh pemahaman pajak terhadap terhadap kepatuhan wajib pajak orang pribadi di KPP Pratama Padang satu. Terdapat pengaruh sanksi perpajakan terhadap terhadap kepatuhan wajib pajak orang pribadi di KPP Pratama Padang satu.Terdapat Pengaruh implementasi penerapan sistem e-filing, penerapan sistem e-biling, pemahaman pajak dan sanksi perpajakan terhadap kepatuhan wajib pajak orang pribadi di KPP Pratama Padang satu.

Kata kunci : Penerapan Sistem E-Filing, Penerapan Sistem E-Biling, Pemahaman Pajak, Sanksi Perpajakan, Kepatuhan Wajib Pajak

ABSTRACT

Tiara Angraini, 201011553105529, Department of Tax Accounting, the influence of the implementation of the e-filing system, the implementation of the e-biling system, understanding of taxes and tax sanctions on taxpayer compliance at KPP Pratama Padang satu. Under the guidance of I, Mr. Dr. Mondra Neldi S.E, M.M. And Supervisor II, Mrs. Rindy Citra Dewi, S.H, MM This study aims to find out the big facts of the discussion of the influence of the implementation of the e-filing system, the implementation of the e-biling system, understanding of taxes and tax sanctions on taxpayer compliance at KPP Pratama Padang satu. The data analysis method is in the form of a questionnaire data type with a sample of 100 respondents. The data analysis method used is the analysis of the questionnaire data type. The results of the study obtained based on the partial test (t test) obtained: There is an influence of the implementation of the e-filing system on the compliance of individual taxpayers at KPP Pratama Padang satu. There is an influence of the implementation of the e-biling system on the fulfillment of individual taxpayers at KPP Pratama Padang satu. There is an influence of tax understanding on individual taxpayer compliance at KPP Pratama Padang satu. There is an influence of tax sanctions on individual taxpayer compliance at KPP Pratama Padang satu. There is an influence of the implementation of the e-filing system, the implementation of the e-billing system, tax understanding and tax sanctions on individual taxpayer compliance at KPP Pratama Padang satu.

Keywords: Implementation of the E-Filing System, Implementation of the E-Billing System, Tax Understanding, Tax Sanctions, Taxpayer Compliance