

ABSTRAK

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PENGARUH PENERAPAN *E-SYSTEM*, PEMAHAMAN PERPAJAKAN DAN PELAYANAN FISKUS PADA MASA PANDEMI *COVID-19* TERHADAP PELAKSANAAN *SELF ASSESSMENT SYSTEM* WPOP DI KOTA SURABAYA

(xv + 95 halaman: 2 gambar; 33 tabel; 8 lampiran)

Pelaksanaan *self assessment system* pada masa pandemi *Covid-19* mendorong Wajib Pajak untuk bersikap lebih aktif dalam menghitung, membayar dan melaporkan pajak. Hal ini membutuhkan pelayanan serta sarana yang baik untuk menunjang WP melaksanakan kewajiban perpajakan. Pengumpulan data yang dilakukan lewat kuesioner yang disebarakan secara *online* kepada WPOP, bertujuan untuk mengetahui dan menganalisis apakah terdapat pengaruh dari penerapan *e-form*, *e-billing*, pemahaman perpajakan serta pelayanan fiskus pada masa pandemi *Covid-19* terhadap pelaksanaan *self assessment system* WPOP di Kota Surabaya. Jawaban yang diberikan oleh 81 responden menjadi dasar dalam melakukan analisis untuk mendapatkan kesimpulan dalam penelitian kuantitatif ini.

Berdasarkan hasil penelitian yang dilakukan dengan melakukan pengujian hipotesis, menghasilkan kesimpulan bahwa penerapan *e-system* untuk pelaporan dan pembayaran pajak yaitu *e-form* dan *e-billing* berpengaruh terhadap pelaksanaan *self assessment system* WPOP di Kota Surabaya. Sarana *e-form* dan *e-billing* yang dikeluarkan oleh DJP mampu untuk meningkatkan pelaksanaan *self assessment system* pada WPOP di masa pandemi *Covid-19*. Sedangkan untuk pemahaman perpajakan dan pelayanan fiskus pada masa pandemi *Covid-19* tidak berpengaruh terhadap pelaksanaan *self assessment system*.

Referensi : 26 (2000-2020)

Kata Kunci : *E-form, E-billing, Pemahaman Perpajakan, Pelayanan Fiskus, Self Assessment System*

ABSTRACT

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THE EFFECT OF E-SYSTEM IMPLEMENTATION, UNDERSTANDING OF TAXATION AND TAX AUTHORITIES DURING THE COVID-19 PANDEMIC TIME ON THE IMPLEMENTATION OF THE WPOP SELF ASSESSMENT SYSTEM IN SURABAYA.

(xv + 94 pages: 2 pictures; 33 tables; 8 attachments)

The implementation of self-assessment system during the Covid-19 pandemic encouraged the taxpayers to be more active to calculating, paying and reporting taxes. It requires good services and facilities to support the taxpayers to do their tax obligations. To collect the data, the researcher used questionnaire shared via online to the WPOP, aiming to determine and analyze if there is any influence from the application of e-forms, e-billing, understanding of taxation and taxation services during the Covid-19 pandemic on the implementation of the WPOP self-assessment system in Surabaya. The answers from 81 respondents became the basis material to conducting analysis in order to gain the conclusions in this quantitative study.

According to the results of the research, it shows the application of e-system for reporting and paying taxes, namely e-form and e-billing has effect on the implementation of the self-assessment system in Surabaya. The services provided by the tax authorities, e-form, and e-billing facilities issued by the DJP was able to improving the implementation of the self-assessment system on the WPOP during the Covid-19 pandemic. Meanwhile, the understanding of WPOP taxation and tax authorities during the Covid-19 pandemic does not have effect on the implementation of the self-assessment system in Surabaya.

References : 26 (2000-2020)

Key Words : E-form, e-billing, understanding of taxation, tax authority services, Self Assessment System.