

## INTISARI

Dalam rangka memaksimalkan penerimaan pajak, Direktorat Jenderal Pajak melakukan reformasi administrasi di bidang perpajakan. Salah satu program reformasi adalah dengan penerapan *e-Filing* sebagai sarana pelaporan SPT Tahunan PPh Orang Pribadi, penerapan *e-Filing* diharapkan mampu memudahkan Wajib Pajak dalam melakukan kewajiban perpajakan sehingga mendorong meningkatnya penerimaan negara.

Penelitian ini bertujuan untuk memberikan evaluasi atas efektivitas penerapan sistem *e-Filing* sebagai sarana pelaporan SPT Tahunan PPh Orang Pribadi di KPP Pratama Surabaya Pabean Cantikan. Metode penelitian yang digunakan adalah metode kualitatif dengan interpretasi data. Data yang digunakan adalah data primer dan data sekunder. Wawancara terstruktur dilakukan terhadap petugas pajak dan Wajib Pajak untuk mengetahui dan mengukur efektivitas penerapan sistem *e-Filing* SPT Tahunan PPh Orang Pribadi.

Hasil penelitian menunjukkan bahwa penerapan *e-Filing* belum cukup efektif, pelaksanaan *e-Filing* belum berjalan dengan baik dan intensitas yang diharapkan belum maksimal karena adanya kendala teknis maupun non teknis. Faktor lain adalah banyak Wajib Pajak belum mengenal dan mengetahui tata cara *e-Filing*. Penerapan *e-Filing* SPT Masa PPh Tahunan Orang Pribadi akan maksimal apabila pihak KPP Pratama Surabaya Pabean Cantikan memberikan perbaikan dan peningkatan pelayanan serta fasilitas kepada Wajib Pajak.

Kata Kunci : *e-Filing*; Interpretasi; Efektivitas

## ABSTRACT

In order to maximize the tax revenue, the Directorate general of Taxation has conducted the administration reformation in Taxation Department. One of the reformation programs is the implementation of e-Filing as the report facility of Annual Tax Return of Personal Income Tax, the implementation of e-Filing is expected to be able to make easy the tax payer in doing their tax liability so that it supports the enhancement of state revenue. This research is meant to give the evaluation of the effectiveness of the implementation of e-Filing system as the report facility of Annual Tax return of Personal Tax Income at KPP Pratama Surabaya Pabean Cantikan. The research applies qualitative method with the data interpretation. The data uses primary data and secondary data. The structure interview has been done to the tax officer and taxpayer in order to find out and to measure the effectiveness of the implementation of e-Filing system as the report facility of Annual Tax Return of Personal Tax income. The result of this research shows that the implementation of e-Filing system has not effective yet, the implementation of e-Filing has not been running well yet and the expected intensity has not maximal yet because there are technical or even non-technical obstacles. The other factors are there are many taxpayer who do not know e-Filing. The implementation e-Filing of Period Tax Return of Personal tax Income will be maximal if KPP Pratama Surabaya Pabean Cantikan has given the improvement and increase the service also the facility to the taxpayers.

**Keywords:** *e-Filing, Interpretation, Effectiveness*