

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh persepsi kemudahan, persepsi kemanfaatan, dan persepsi kepercayaan mengenai penerapan e-Bupot Unifikasi terhadap tingkat kepatuhan pelaporan pajak penghasilan.

Jenis penelitian ini adalah penelitian kuantitatif. Penelitian ini menggunakan data primer yang diperoleh dari hasil penyebaran kuesioner. Responden yang memberikan persepsi sejumlah 75 orang yang terdiri dari manajer, supervisor dan staff perpajakan dalam perusahaan yang termasuk dalam wajib pajak badan di Jawa Timur. Sampel yang diperoleh di proses menggunakan model analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa persepsi kemudahan dalam penggunaan e-Bupot Unifikasi berpengaruh positif terhadap tingkat kepatuhan pelaporan pajak penghasilan, semakin besar pemahaman wajib pajak badan terhadap e-Bupot Unifikasi maka akan menciptakan kemudahan dalam penggunaan aplikasi. Persepsi kemanfaatan berpengaruh positif terhadap penggunaan e-Bupot Unifikasi, dapat dikatakan bahwa semakin banyak manfaat yang diperoleh akan meningkatkan kepatuhan wajib pajak badan. Persepsi kepercayaan berpengaruh positif terhadap tingkat kepatuhan pelaporan pajak penghasilan. Maka disimpulkan bahwa kepercayaan wajib pajak mengenai e-Bupot Unifikasi semakin besar maka dapat mempermudah kinerja dan pemahaman mengenai komponen pelaporan pajak penghasilan.

Kata Kunci: e-Bupot Unifikasi, Persepsi Kemudahan, Persepsi Kepercayaan, Kepatuhan Pelaporan Pajak Penghasilan

ABSTRACT

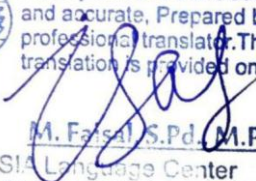
This research aimed to examine and analyze the effect of perception of ease, benefit, and trust of the implementation of e-Bupot Unification on the compliance of income tax reporting.

The research was quantitative. Moreover, the data were primary, which were taken from questionnaires. The questionnaires were distributed to the respondents. In line with that, there were 75 samples taken which consisted of manager, supervisor, and tax staff within companies. The companies were institution taxpayers in East Java province. Furthermore, the data analysis technique used multiple linear regression.

The result concluded that perception of ease in the implementation of e-Bupot Unification had a positive effect on the compliance of income tax reporting. The bigger the understanding of institution taxpayers on e-Bupot Unification was, the easier the implementation of the application would be. Perception of benefit had a positive effect on the implementation of e-Bupot Unification. It meant the more benefit were taken was, the more compliance would occur in institutional taxpayers. Perception of trust had a positive effect on the compliance of tax income reporting. The bigger the trust of taxpayers on e-Bupot Unification was, the easier the performance and understanding of the components in tax income reporting would be.

Keywords: *e-Bupot Unification, Perception of Ease, Perception of Benefit, Perception of Trust, Compliance of Tax Income Reporting.*

I certify that this translation is true and accurate. Prepared by a professional translator. This translation is provided on this day 2/3/23


M. Faisal S.Pd, M.Pd
STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indonesia