ABSTRACT

Tax is the greatest financial resource in Indonesia. According to law Undang-Undang Nomor 28 Tahun 2007, every Indonesian tax payers have to submit tax information letter (SPT) for revealing their tax. E-filing is one of the potential tool for submitting the SPT from tax payers to the Government. This research aims to analyze the potential factors that influence toward behavior intention of e-filing, including perceived easy to use of e-filing, perceived usefullness of e-filing, attitude behavior of e-filing, subjective norm, behavior control, and perceived tax general knowledge. The research data obtained from the questionnaires collected of 200 respondents who are individual taxpayers registered in Pratama Tax Office Special Region of Yogyakarta. The structural model testing (Inner Model) was processed using Partial Least Square (PLS) application. The results of this study indicate that perceived easy to use of e-filing and perceived usefullness of e-filing have positives influence towards attitude behavior of e-filing. In addition, perceived usefullness of e-filing has not influence toward behavior intention of e-filing. Attitude behavior of e-filing, subjective norm, behavior control, and perceived understanding of tax regulations have positive influences toward behavior intention of e-filing. The Government should consider the perceived easy to use of e-filing, perceived usefullness of e-filing, attitude behavior of e-filing, subjective norm, behavior control, and perceived tax general knowledge in order to improve services and public policy regarding e-filing because this is can increasing the behavior intention of the taxpayers to report their annual tax information letter via e-filing.

Keyword: *Perceived Easy to Use of E-Filing, Perceived Usefullness of E-Filing, Attitude Behavior of E-Filing, Subjective Norm, Behavior Control, Perceived Tax General Knowledge, Behavior Intention of E-Filing.*

ABSTRAK

Pajak merupakan salah satu sumber penerimaan negara terbesar di Indonesia. Berdasarkan Undang-Undang Nomor 28 Tahun 2007, setiap wajib pajak harus menyerahkan Surat Pemberitahuan (SPT) untuk melaporkan pajak mereka. *E-filing* adalah salah satu alat potensial untuk mengirimkan SPT dari wajib pajak kepada Direktorat Jederal Pajak. Penelitian ini bertujuan untuk menganalisis faktor-faktor potensial yang mempengaruhi minat penggunaan *e-filing*, meliputi persepsi kemudahaan penggunaan *e-filing*, persepsi kegunaan *e-filing*, sikap penggunaan *e-filing*, norma subjektif, kontrol perilaku, dan persepsi memahami peraturan perpajakan. Data penelitian diperoleh dari hasil pengumpulan kuesioner dari 200 responden yang merupakan wajib pajak orang pribadi yang terdaftar di Kantor Pelayanan Pajak (KPP) Pratama Daerah Istimewa Yogyakarta. Pengujian hipotesis dalam penelitian ini menggunakan model struktural (*Inner Model*) dengan aplikasi *Partial Least Square* (PLS). Hasil penelitian ini menunjukkan bahwa persepsi kemudahan penggunaan *e-filing* dan persepsi kegunaan *e-filing* berpengaruh positif signifikan terhadap sikap penggunaan *e-filing*. Selain itu, persepsi kegunaan *e-filing* tidak berpengaruh terhadap minat penggunaan *e-filing.* Sikap penggunaan *e-filing*, norma subjektif, kontrol perilaku, dan persepsi memahami peraturan perpajakan berpengaruh positif signifikan terhadap minat penggunaan *e-filing.* Pemerintah perlu mempertimbangkan persepsi kemudahan penggunaan *e-filing*, persepsi kegunaan *e-filing*, sikap penggunaan *e-filing*, norma subjektif, kontrol perilaku, dan persepsi memahami peraturan perpajakan dalam rangka perbaikan layanan maupun pembuatan kebijakan publik mengenai *e-filing* karena hal ini dapat meningkatkan minat wajib pajak untuk melaporkan SPT tahunan melalui *e-filing.*

Kata Kunci: Persepsi Kemudahan Penggunaan *E-Filing*, Persepsi Kegunaan *E-Filing*, Sikap Peggunaan *E-Filing*, Norma Subjektif, Kontrol Perilaku, Persepsi Memahami Peraturan Perpajakan, Minat Penggunaan *E-Filing.*