

ABSTRACT

The study was backed by the presence of decreased tax revenues in a row of year 2013-2015. In fact, the Directorate General of taxes (DJP) certainly has been seeking improved services by leveraging technology that is increasingly sophisticated, that is by making an online system in the charging Notice (SPT) in 2015. So taxpayers could more easily and to be obedient in his taxation report.

This research aims to analyze the influence of the understanding taxes, Taxpayer Satisfaction, quality systems, the benefits of the system, and the confidentiality of the system towards the implementation of the E-Filing System. The subjects in this study is the tax payers of private people who already have a Number of tax Payer (TAX ID) in the special region of Yogyakarta and Pontianak. In this study, samples were used totaled 183 respondents by using the Sampling method of Conviniece by means of a detailed questionnaire spread. Analytical tools used in this research is a method of multiple regression. And use use the program SPSS.

The results show that: (1) Understanding the positive effect against Tax E-Filing Application, (2) the taxpayer Satisfaction positive effect towards the implementation of E-Filing, (3) the quality System a positive effect towards the implementation of E-Filing, (4) the benefits of the system a positive effect towards the implementation of E-Filing, (5) the confidentiality system of positive effect against the implementation of E-Filing.

Keywords: Implementation Of e-filing System, Understanding tax, Taxpayer Satisfaction, systems quality, systems benefits, and the confidentiality of the system