

ABSTRACT

Widiastuti Rahmawati. The influence on the implementation of e-SPT towards efficiency of SPT filling and efficiency of taxation data processing by taxable person perception (survey of individual taxpayer) guided by Rilla Gantino.

The purpose of this research was to determine how much influence on the implementation of e-SPT towards efficiency of e-SPT filling and efficiency of taxation data processing.

This research design using causal with the data source is the primary data. Data are collected through questionnaires which are distributed to taxpayers. Selection of the sample set using purposive sampling with total sample 310 respondents. This research uses simple linear regression analysis method.

The conclusion of this research shows that the implementation of e-SPT has a significant influence towards efficiency of SPT filling, the influence on the implementation of e-SPT towards efficiency of SPT filling is 36% and that the implementation of e-SPT has a significant influence towards efficiency of taxation data processing, the influence on the implementation of e-SPT towards efficiency taxation data processing is 37.1%.

Keywords: Tax, e-SPT, implementation of e-SPT, efficiency of SPT filling, efficiency of taxation data processing