

**EFEKTIVITAS PENERAPAN E-FILING TERHADAP KUALITAS
PELAPORAN SPT TAHUNAN PADA MASA PANDEMI COVID-19
(STUDI KASUS PADA KANTOR PELAYANAN PENYULUHAN DAN
KONSULTASI PERPAJAKAN AMLAPURA)**

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ABSTRAK

Penelitian ini dilakukan untuk mengetahui bagaimana efektivitas penerapan *e-Filing* terhadap kualitas pelaporan SPT Tahunan pada masa pandemi-19. Subjek penelitian ini adalah pada kantor pelayanan penyuluhan dan konsultasi perpajakan amlapura. Sedangkan objek penelitian ini adalah Efektivitas *E-Filing* Terhadap Pelaporan SPT Tahunan Pada Masa Pandemi Covid-19 di kantor pelayanan penyuluhan dan konsultasi perpajakan amlapura. Metode pengumpulan data yang diterapkan oleh penulis ada tiga, yaitu metode observasi, metode wawancara, dan metode dokumentasi. Dengan demikian sumber data yang digunakan yaitu data primer dan data sekunder. Kemudian analisis data yang dilakukan dalam proses penelitian ini adalah analisis deskriptif kualitatif. Hasil penelitian yang dilakukan oleh penulis menyatakan bahwa penerapan *e-Filing* terhadap kualitas pelaporan SPT Tahunan pada masa pandemi covid-19 di kantor pelayanan penyuluhan dan konsultasi perpajakan sudah diterapkan dengan baik dan efektif. Apalagi dengan adanya sosialisasi terus menerus kepada masyarakat wajib pajak mengenai penggunaan *e-Filing*. Secara prosedur pelaporan SPT Tahunan lebih mudah karena pengisian SPT Tahunan dapat dilakukan dimana saja dan kapan saja yaitu 24jam sehari, 7hari dalam seminggu, karena memanfaatkan jaringan internet. Hal ini dapat disimpulkan bahwa penerapan e-filing terhadap kualitas pelaporan SPT Tahunan di kantor pelayanan penyuluhan dan konsultasi perpajakan Amlapura sudah efektif yang dimana dapat kita lihat dari perkembangan jumlah Wajib Pajak Orang Pribadi yang melaporkan SPT Tahunannya menggunakan sistem *e-Filing* mengalami peningkatan dari tahun 2018 sampai 2019 sebanyak 0,74% wajib pajak dan mengalami penurunan pada tahun 2019 sampai 2020 sebanyak 3,15% akibat adanya wabah covid-19, penerapan *e-Filing* untuk masyarakat wajib pajak ini mengalami penurunan dikarenakan perekonomian yang semakin sulit.

Kata Kunci: Pajak, Efektivitas, *e-Filing*, Pelaporan SPT Tahunan.

EFFECTIVENESS OF E-FILING IMPLEMENTATION OF ANNUAL SPT REPORTING QUALITY DURING THE COVID-19 PANDEMIC (CASE STUDY AT AMLAPURA TAX COUNSELING AND CONSULTING SERVICE OFFICE)

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abstract

This research was conducted to find out as well as the effectiveness of e-Filing implementation on the quality of annual SPT reporting during the pandemic-19. The subject of this study is at the office of counseling and tax consulting services amlapura. While the object of this research is the Effectiveness of E-Filing On Annual SPT Reporting During the Covid-19 Pandemic in the office of counseling and tax consulting services amlapura. The data collection methods applied by the author are three, namely observation methods, interview methods, and documentation methods. Thus the data sources used are primary and secondary data. Then the data analysis conducted in this research process is qualitative descriptive analysis. The results of the study conducted by the authors stated that the application of e-Filing to the quality of annual SPT reporting during the covid-19 pandemic in the office of counseling services and tax consultation has been implemented well and effectively. Moreover, with the continuous socialization to the taxpayer community regarding the use of e-Filing. The annual SPT reporting procedure is easier because the filling of annual tax returns can be done anywhere and anytime, which is 24 hours a day, 7 days a week, because it utilizes the internet network. It can be concluded that the application of e-filing to the quality of annual SPT reporting in the office of counseling services and tax consulting Amlapura has been effective which we can see from the development of the number of Private Taxpayers who report their Annual Tax Return using the e-Filing system has increased from 2018 to 2019 by 0.74% of taxpayers and decreased in 2019 to 2020 by 3.15% due to the covid-19 outbreak, the application of e-Filing for the taxpayer community has decreased due to the increasingly difficult economy.

Keywords: Tax, Effectiveness, e-Filing, Annual SPT Reporting.