

# LAMPIRAN



Lampiran 1. Data Pelaporan SPT Tahunan Menggunakan Sistem *e-Filing*

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## Lampiran 2. Data Pelaporan SPT Tahunan Menggunakan Sistem Manual

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## Lampiran 3. Data Wajib Pajak Yang Terdaftar Di KP2KP Amlapura

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	e-SPT	2020





## Lampiran 4. Hasil Wawancara Dengan Salah Satu Pegawai KP2KP Amlapura

FORM WAWANCARA

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

Identitas Responden

Nama : Luh Ayu Dian Ruspita  
 NPWP : 85-974.015.1-907.000  
 Jabatan : Pelaksana KP2KP Amlapura

Pertanyaan Wawancara

1. Bagaimana menurut Anda adanya kehadiran sistem E-Filing dalam pelaporan pajak di KP2KP Amlapura?  
Kehadiran sistem e-filing sangat membantu mekanisme pelaporan SPT tahunan dimasa pandemi karena dengan hadirnya e-filing, wajib pajak tidak perlu datang ke kantor untuk melakukan pelaporan SPT tahunan dan mencegah kerumunan di kantor pajak.
2. Bagaimana antusias masyarakat Karangasem menggunakan sistem E-Filing untuk pelaporan pajak dari tahun ke tahun?  
Berdasarkan data dari sistem, pengguna e-filing semakin bertambah dari tahun ke tahun. Apalagi dimasa pandemi wajib pajak lebih memilih untuk melakukan pelaporan secara online melalui e-filing.
3. Apa saja kendala yang dihadapi di dalam memperkenalkan sistem E-Filing untuk pelaporan pajak?  
  - 1). Sebagian besar wajib pajak terdaftar di KP2K Amlapura belum sepenuhnya melek teknologi. Sehingga target penyuluhan e-filing di tujukan kepada wajib pajak karyawan swasta dengan umur 19-50 tahun.
  - 2). Dimasa pandemi, penyuluhan terkait pandemi menjadi salah satu tantangan karena penyuluhan dilakukan secara daring. Wajib pajak harus menyiapkan 2 device, satu untuk zoom, satu untuk praktek langsung menggunakan e-filing. Hal ini menjadi sulit ketika wajib pajak tidak memiliki 2 device

4. Bagaimana menurut Anda efektivitas penerapan E-Filing untuk pelaporan pajak dibandingkan dengan cara pelaporan manual ke KP2KP Amlapura dari segi waktu dan kemudahan?

Dari segi waktu, e-filing jelas lebih efektif ketimbang manual, karena wajib pajak tidak perlu menulis banyak form dan datang langsung ke kantor pajak namun dari sisi kemudahan, wajib pajak pajak terdaftar di Karangasem sebagian besar masih kesulitan menggunakan e-filing sehingga walaupun sudah melakukan pelaporan e-filing sebelumnya, wajib pajak tetap datang ke kantor.

5. Bagaimana peningkatan pengguna atau wajib pajak yang menggunakan sistem E-Filing untuk melaporkan pajak dari tahun ke tahun?

Berdasarkan data secara kuantitatif khususnya tahun 2019, terjadi peningkatan pengguna e-filing dari tahun 2018. Tahun 2018 wajib pajak yg melaporkan secara e-filing sebanyak 58.813, tahun 2019 menjadi 59.767

Amlapura, 12 Juli 2021



(Luh Ayu Dian Puspita)

## RIWAYAT HIDUP



Ni Nengah Rismayani lahir di Bubug pada tanggal 17 Juni 2000. Penulis lahir dari pasangan suami istri Bapak I Nyoman Rauh dan Ibu Ni Nyoman Mudiani. Penulis berkebangsaan Indonesia dan beragama Hindhu. Penulis bertempat tinggal di Br. Dinas Bugbug Kelod, Desa Bugbug, Kecamatan Karangasem, Kabupaten Karangasem, Provinsi Bali. Penulis menyelesaikan pendidikan dasar di SD Negeri 1 Bugbug dan lulus pada tahun 2012. Kemudian penulis melanjutkan di SMP Negeri 4 Amlapura dan lulus pada tahun 2015. Pada tahun 2018, penulis lulus dari SMK (SMEA) Saraswati Amlapura dan melanjutkan ke Program Studi Akuntansi Program Diploma III di Universitas Pendidikan Ganesha. Pada tahun 2018 sampai dengan penulis Tugas Akhir ini, penulis masih terdaftar sebagai mahasiswa Program Studi Akuntansi Program Diploma III, Jurusan Ekonomi dan Akuntansi, di Universitas Pendidikan Ganesha.

