

ABSTRAK

PENGARUH REFORMASI DIGITALISASI ADMINISTRASI PERPAJAKAN TERHADAP TINGKAT PELAPORAN PAJAK DI KPP PRATAMA BANDUNG CIBEUNYING

Pajak merupakan sumber penerimaan negara terbesar yang membiayai pembangunan nasional. Namun, kepatuhan wajib pajak dalam melaporkan Surat Pemberitahuan (SPT) masih menghadapi tantangan, terutama karena keterbatasan sarana, kompleksitas administrasi, dan rendahnya literasi perpajakan. Untuk mengatasi hal tersebut, Direktorat Jenderal Pajak (DJP) melaksanakan reformasi melalui digitalisasi administrasi, seperti e-Filing, e-Billing, dan e-SPT. Penelitian ini bertujuan untuk menganalisis pengaruh reformasi digitalisasi administrasi perpajakan terhadap tingkat pelaporan pajak di KPP Pratama Bandung Cibeunying. Metode penelitian menggunakan pendekatan kuantitatif dengan penyebaran kuesioner kepada 100 wajib pajak, baik orang pribadi maupun badan. Analisis data meliputi uji validitas, reliabilitas, regresi linier sederhana, uji t, uji F, dan koefisien determinasi. Hasil penelitian menunjukkan bahwa digitalisasi administrasi perpajakan berpengaruh positif dan signifikan terhadap pelaporan pajak, dengan nilai R^2 sebesar 0,939. Kesimpulannya, digitalisasi mampu meningkatkan kepatuhan pelaporan sekaligus menyederhanakan proses administrasi, serta mendukung teori New Public Management, TAM, dan Teori Kepatuhan Pajak.

Kata Kunci: Reformasi Digitalisasi Administrasi Perpajakan, dan Tingkat Pelaporan Pajak

ABSTRACT

THE EFFECT OF DIGITALIZATION REFORM IN TAX ADMINISTRATION ON TAX REPORTING RATES AT THE BANDUNG CIBEUNYING TAX OFFICE

Taxes are the largest source of state revenue, financing national development. However, taxpayer compliance in submitting Tax Return Forms (SPT) still faces challenges, particularly due to limited resources, administrative complexity, and low tax literacy. To address these issues, the Directorate General of Taxes (DJP) has implemented reforms through tax administration digitalization, such as e-Filing, e-Billing, and e-SPT. This study aims to analyze the impact of tax administration digitalization reforms on tax reporting rates at the Bandung Cibeunying Tax Office. The research method uses a quantitative approach with a questionnaire distributed to 100 taxpayers, both individuals and entities. Data analysis includes validity and reliability tests, simple linear regression, t-tests, F-tests, and determination coefficients. The results show that tax administration digitalization has a positive and significant impact on tax reporting, with an R^2 value of 0.939. In conclusion, digitalization can improve reporting compliance while simplifying administrative processes and supporting the New Public Management theory, TAM, and Tax Compliance Theory.

Keywords: Tax Administration Digitalization Reform and Tax Reporting Level