

ABSTRACT

The self assessment system is carried out with the aim of demanding the level of compliance and awareness of taxpayers in determining the amount of tax owed independently or voluntarily. The Directorate General of Taxes modernizes by utilizing information technology through the development of tax electronic system such as e-Registration, e-Billing, and e-Filing which are expected to make it easier for taxpayers to report their taxes online. The purpose of this study is to test and analyze how the effect of the implementation of the self assessment system and the implementation of the tax electronic system on the compliance of individual taxpayers at Tax Office Bontang City.

This research was conducted by quantitative methods. Data obtained through primary data, in the form of questionnaires. The sample studied was 100 individual taxpayers in Bontang City. The sampling technique uses non probability sampling. Data analysis is carried out by descriptive statistical analysis, data quality test, classical assumption test, multiple linear regression analysis, and model feasibility test.

The results showed that (a) The implementation of self assessment system has a significant positive effect on taxpayer compliance, (b) The implementation of e-Registration has a significant positive effect on taxpayer compliance, (c) The implementation of e-Billing has a significant positive effect on taxpayer compliance, (d) The implementation of e-Filing has a significant positive effect on taxpayer compliance. Rsquare obtained is 0,823 or 82,3%.

Keywords : Self Assessment System, E-Registration, E-Billing, E-Filing, and Taxpayer Compliance.