

Abstrak

Penelitian ini memiliki tujuan untuk mengetahui apakah pandemi Covid-19 berpengaruh terhadap pelaporan SPT Tahunan menggunakan E-filing sebagai salah satu kewajiban Wajib Pajak di KPP Pratama Pematang Siantar. Dalam penelitian ini, pengumpulan data dilakukan dengan metode penelitian lapangan yaitu dengan melakukan wawancara kepada petugas pelaksana seksi pelayanan, relawan pajak, dan Wajib Pajak serta melakukan dokumentasi terhadap data sekunder dan premier di KPP Pratama Pematang Siantar. Fokus pembahasan ini yaitu mengetahui kesesuaian pelaporan dengan E-filing, pengaruh pelaporan online melalui E-filing terhadap banyaknya sistem yang beralih dari offline ke online akibat pandemi, serta kendala yang terjadi akibat hal tersebut. Hasil Penelitian menunjukkan bahwa 1) Banyaknya sistem yang beralih dari offline ke online akibat pandemi berpengaruh terhadap pelaporan SPT Tahunan menggunakan E-filing. Namun meskipun demikian, pelaporan tetap dilakukan sesuai SOP yang berlaku, 2) Pelaporan melalui E-filing di masa pandemi di KPP Pratama Pematang Siantar mengalami peningkatan 3 kali lipat dari tahun sebelumnya, 3) Seiring meningkatnya pelaporan melalui E-filing maka kendala yang dihadapi juga semakin meningkat, namun KPP Pratama Siantar selalu sigap mengatasi kendala tersebut dengan maksimal agar pelaporan E-filing dapat berjalan dengan baik.

Kata Kunci : Pelaporan E-filing, Pelaporan sesuai SOP, Kendala E-filing

Abstract

This study aims to find out whether the Corona virus disease-19 pandemic has an effect on reporting annual tax returns using E-filing as one of the obligations of taxpayers at KPP Pratama Pematang Siantar. In this study, data collection was carried out using field research methods, namely by conducting interviews with service section implementing officers, tax volunteers, and taxpayers as well as documenting secondary and primary data at KPP Pratama Pematang Siantar. The focus of this discussion is to find out the suitability of reporting with E-filing, the influence of online reporting through E-filing on the number of systems that have switched from offline to online due to the pandemic, as well as the obstacles that occur as a result of this. The results showed that 1) The number of systems that switched from offline to online due to the pandemic affected the reporting of annual tax returns using E-filing. However, even so, reporting is still carried out in accordance with the applicable SOPs 2) Reporting through E-filing during the pandemic at KPP Pratama Pematang Siantar has increased 3 times from the previous year, 3) Along with the increase in reporting through E-filing, the obstacles faced are also increasing, but KPP Pratama Siantar is always ready to overcome these obstacles optimally so that E-filing reporting can run well.

Keywords: Reporting E-filing, Reporting according to SOP, E-filing Constraints.