

INTISARI

Penelitian ini untuk menguji secara empiris pengaruh *performance expectancy*, *effort expectancy*, *social influence*, *facilitating conditions*, serta *self efficacy* terhadap minat Wajib Pajak dalam menggunakan aplikasi *e-filing* sebagai sarana pelaporan Surat Pemberitahuan. Metode dalam penelitian ini menggunakan metode survey, alat yang digunakan dalam pengambilan data menggunakan kuesioner. Sampel dalam penelitian adalah Wajib Pajak Pekerjaan Bebas dengan total responden 91 responden dan setelah data diolah terdapat *outliers* sebanyak 18 sehingga total sampel yang digunakan hanya 73 responden. Alat analisis dalam penelitian ini menggunakan analisis regresi linear berganda. Hasil penelitian ini memperlihatkan bahwa: (1) *Performance Expectancy* berpengaruh positif signifikan terhadap minat Wajib Pajak dalam menggunakan aplikasi *e-filing*; (2) *Social Influence* berpengaruh positif signifikan terhadap minat Wajib Pajak dalam menggunakan aplikasi *e-filing*; (3) *Self Efficacy* berpengaruh positif signifikan terhadap minat Wajib Pajak dalam menggunakan aplikasi *e-filing*; (4) *Facilitating Condition* tidak berpengaruh terhadap minat Wajib Pajak dalam menggunakan aplikasi *e-filing*. Sehingga dapat disimpulkan bahwa semakin tinggi keyakinan Wajib Pajak terhadap teknologi baru dalam dunia perpajakan (*e-filing*) maka semakin tinggi minat Wajib Pajak untuk menggunakan aplikasi *e-filing* sebagai sarana pelaporan Surat Pemberitahuan.

Kata Kunci : *Performance Expectancy, Effort Expectancy, Social Influence, Facilitating Conditions, Self Efficacy, Minat*

ABSTRACT

This research aims to examine empirically the influence of performance expectancy, effort expectancy, social influence, facilitating condition, and also self efficacy towards the interest of taxpayers in using the e-filing application as reporting facility of notification letters. The method of the research was survey method, the instrument used in collecting the data was questionnaires. The sample for the research was Independent Personal Services (Pekerjaan Bebas) Taxpayers as many as 91 respondents and after the data was analyzed; there were 18 outliers so the total samples that can be used were only 73 respondents. The analytical instrument of the research was the multiple linear regressions. The result of the research showed that: (1) Performance Expectancy had positive and significant influence toward the interest of Taxpayers in using e-filing application; (2) Social Influence had positive and significant influence toward the interest of Taxpayers in using e-filing application; (3) Self Efficacy had positive and significant influence toward the interest of Taxpayers in using e-filing application; (4) Facilitating Conditions had no influence toward the interest of Taxpayers in using e-filing application. So, it can be concluded that the higher of the Taxpayer's believe on new technology in taxation (e-filing), the higher of interest of Taxpayers in using the e-filing application as reporting facility of Notification Letters.

Key Words:*Performance Expectancy, Effort Expectancy, Social Influence, Facilitating Conditions, Self Efficacy, Interest*