ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh persepsi kebermanfaatan, persepsi kemudahan, persepsi kepuasan, dan minat perilaku pembayaran pajak terhadap penerapan *Billing System* di Kantor Pelayanan Pajak (KPP) Pratama Klaten. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan sumber data primer. Data primer yang digunakan berupa penyebaran kuesioner sebanyak 100 wajib pajak orang pribadi sebagai responden. Teknik pengambilan sampel dalam penelitian ini adalah *convenience sampling* . Teknik pengujian instrumen menggunakan uji validitas, uji reliabilitas dan uji hipotesis. Teknik analisis data yang digunakan adalah analisis statistik deskriptif . Hasil penelitian menunjukkan bahwa persepsi kebermanfaatan dan persepsi kepuasan pembayaran pajak tidak berpengaruh terhadap penerapan *Billing System*. Sedangkan, persepsi kemudahan dan minat perilaku pembayaran pajak berpengaruh terhadap penerapan *Billing System*.

Kata Kunci: Persepsi Kebermanfaatan, Persepsi Kemudahan, Persepsi Kepuasan, Minat Perilaku, *Billing System*

ABSTRACT

This research aimed to determine influence the perception of usefulness, perceptions ease of use, perceptions of satisfaction, and behavioral interest of payment of tax against the application of Billing System in Tax Office Klaten. This research was a quantitative research using primary data. The data was collected through distributing questionnaires to 100 taxpayers as respondents. The sampling technique applied in this research was convenience sampling. The istrument testing technique was performed using validity test, reliability test and hypothesis test. Data analysis technique used was descriptive statictical analysis. The results of research indicate that perception of usefulness and perception of satisfaction of payment of tax has no effect against the application of Billing System. Meanwhile, perception ease of use and behavioral interest of payment of tax has effect against the application of Billing System.

Keywords*: Perception Of Usefulness, Perceptions Ease Of Use, Perceptions Of Satisfaction, Behavioral Interest, Billing System*