ABSTRACT

This study aims to determine the differences in tax receipts before and after the application of e-billing and understanding tax obligations before and after e-billing at the Pratama Tax Service Office in Magelang. The population in this study is a report on tax receipts and taxpayers whose sample is a report along the 2014-2018 time frame. Data collection techniques were carried out using purposive sampling method. Data analysis techniques were carried out using the normality test and different test Paired Sample T-Test by using SPSS (Statistical Products and Services Solutions).

Based on the research results of the Wilcoxon Signed Rank Test data received tax receipt, January 1, 2014- June 30,2016 before e-Billing and July 1, 2018- December 31, 2018 after e-Billing of 0,016 (<α 0.05) in accordance with existing. And data on tax payments are taken, January 1, 2014- June 30,2016 before e-Billing and July 1, 2016- December 31, 2018 after e-Billing of 0,254 (<α 0.05) means there was not has a difference, so thet there are differences in the level off tax revenue before and after the application of e-Billing and there was not has a difference in taxpayers compliance before and after the application og e-Billing.

Keywords: tax receipts, taxpayer approval, e-billing

ABSTRAK

Penelitian ini bertujuan untuk mengetahui perbedaan penerimaan pajak sebelum dan sesudah penerapan *e-Billing* dan mengetahui perbedaan kepatuhan wajib pajak sebelum dan sesudah *e-Billing* pada Kantor Pelayanan Pajak Pratama Magelang. Populasi dalam penelitian ini adalah seluruh wajib pajak yang terdaftar di KPP Pratama Magelang yang sampelnya adalah laporan penerimaan sepanjang kurun waktu 2014-2018. Teknik pengumpulan data dilakukan dengan menggunakan metode *purposive sampling*. Teknik analisis data dilakukan dengan menggunakan uji normalitas dan uji beda *Wilcoxon Signed Rank Test* dengan menggunakan SPSS (*Statistic Product and Services Solution).*

Berdasarkan Hasil Penelitian Uji Beda Dua Rata-rata *(Wilcoxon Signed Rank Test)* data penerimaan pajak diperoleh perbandingan, 1 Januari 2014-30 Juni 2016 sebelum *e-Billing* dan 1 Juli 2016-30 Desember 2018 sesudah *e-Billing* sebesar 0,002 ($< \alpha$ 0,05) artinya ada perbedaan. Dan data kepatuhan pajak penghasilan diperoleh perbandingan, 1 Januari 2014-30 Juni 2016 sebelum *e-Billing* dan 1 Juli 2016-30 Desember 2018 sesudah *e-Billing* sebesar 0,254 ($< \alpha$ 0,05) artinya tidak ada perbedaan. Sehingga terdapat perbedaan pada tingkat penerimaan pajak sebelum dan sesudah penerapan *e-Billing* dan tidak terdapat perbedaan kepatuhan wajib pajak sebelum dan sesudah *e-Billing* di Kantor Pelayanan Pajak Pratama Magelang.

Kata kunci: penerimaan pajak, kepatuhan wajib pajak, *e-Billing*