

ABSTRACT

The objectives of this research are to identify the effect of using e-SPT of individual taxpayer and to evaluate the efficiency of the tax processing toward the satisfaction of the taxpayer. The population of this research is the individual taxpayer registered in Kantor Pelayanan Pajak Pratama Ilir Timur in Palembang. The samples are determined by using the method of Slovin with 100 people of taxpayer registered in Kantor Pelayanan Pajak Pratama Ilir Timur in Palembang. The method of data collecting implemented here is by filling up quitionairre. While for the data analyzing, the researcher used validity and reliability, classic assumption test, t-test, f-test, and the coefficient of determination R^2 test. The result of this research shows that 43.8% of the independent variable could explain the variation of the dependant variable which it the satisfaction of the taxpayer. While the other 55.2% explained with the other variable not used in this research.

Keywords : e-SPT, Efficiency of the Tax Processing, Satisfaction of the Taxpayer