

THE FACTORS ANALYSIS INFLUENCING TAX PAYMENTS USING E-FILLING SYSTEM

(A Case Study of Lecturer and Academic Staff in Economics and Bisnis, UniversitasBrawijaya).

By: Annisa Ayuningtyas

Supervisor: Ayu Fury Puspita, MSA.,Ak.

Student of Economics And Business Department, International Accounting Program

University Of Brawijaya

Jl. MayjenHaryono 165, Malang 65145. Indonesia Telp. 0341-555000 (Hunting), 551396 Fax
0341-553834 e-mail: info.feb@ub.ac.id, Website: <http://www.feb.ub.ac.id>

ABSTRACT

The purpose of this study is to examine the factors that influence user's interest in using e-filling system service. This research was conducted in Faculty of Economics and Business UniversitasBrawijaya Malang by using survey method. Researchers obtained 101 response from the lecturer and academic staff of Accounting Department using e-filling service. The data was analyzed using SPSS model for Statistical Package for the Social Sciences. This study is quantitative research to provide more detailed information about the problems occurred in the application of information technology (e-system) in tax compliance. The results indicate that the perception of security has a negative effect, while the perception of ease and perception of ease of use have a positive and significant effect on the interest in using e-filling service.

Keywords: Tax, E-Filling System, E-Service.

CHAPTER I

INTRODUCTION

Background

Tax shall be the obligatory contribution of the people to the payable State, either as an individual or a business entity which is lawful by law, by not obtaining direct remuneration and used for the purposes of the State for the greatest possible prosperity of the people. Tax is the main source of State revenue which accounts for 70% of all State revenues. Without taxes, most of the activities of the State will be difficult to implement. The use of taxes ranging from employee spending to financing various development projects. As with the construction of public facilities, roads, bridges, schools, hospitals, and police stations are financed from taxes. Infrastructure development, education costs, health costs, fuel subsidies (BBM), civil service salaries, and construction of public facilities are all financed from taxes.

Tax reform also pay attention to the development of the era of globalization that took place so fast, not least in the case of the development of information technology. The development of such a rapid technology makes it easy for many parties to facilitate the work, not least with the Directorate General of Taxation (DJP). Information technology can be utilized for accessing, processing and utilizing large information quickly and accurately. Information technology can also be developed to support the relationship between the DJP and the taxpayer in order to improve the service. The concept of tax reform in principle is a change in the tax administration system that can change the mindset and behavior of apparatus and organizational values so that it can make the DJP into a professional institution with a good image in the community, (www.infopajak.id).

Along with that, various efforts have been made by all apparatus of DJP in increasing tax revenue from taxpayer by doing renewal in Information System Communication Technologies (ICT). The renewal in the taxation system is marked by the application of the latest information technology in the tax service. Improvement of tax service is seen with the development of modern tax administration and information technology various aspects of the activity using existing e-system based e-information technology such as e-SPT (Electronic notification), e-Registration, e-Filling, e-NPWP (Tax Id Number), e-NJOP (The Sale Value of the Tax Object).

Fundamental changes related to the modernization of taxes occurred in early 2005, namely the implementation of new types of services to Taxpayers in the framework of the delivery of notices and the delivery of electronic annual notification (e-filing).

DJP in socializing online personal income tax submission (e-filing). Activities carried out in various fields, namely the field of counseling, training, socialization, research and tax assessment, especially for students, employees, and lecturers and the public at large. In this socialization and educational event, explained about e-filing as a means of delivering SPT electronically done online and real time via internet on the website of DJP (www.pajak.go.id). By conducting this socialization and educational activity, it is expected that taxpayers can utilize e-filing services correctly and can send SPT letters of personal income taxpayers online through e-filing application on the Directorate General of Taxes website, making it easy for the taxpayers who want to submit notification letter.

In the use and convenience factor according to Davis (1989) found that the relationship of perception of utility to the actual user is stronger than any construct and a system can be said to be qualified if the system is designed to meet user satisfaction, e-filing provides benefits to the increase in productivity performance making the taxpayer will continue to use e-filing and factor ease to influence the use in interpreting that e-filing system is easy to use continuously so that the intensity of behavior in use can increase.

One theory that explains the approach model of acceptance of a technology is the Technology Acceptance Model. In general, research on the acceptance of information technology based on the TAM introduced by Davis (1989), can be used to measure the level of user acceptance of technology. TAM defines two factors that affect user acceptance of technology (Schillewaert, 2000)

1. Perceived Usefulness (PU), the level in a person thinking that using a system will improve its performance;
2. Perceived Ease of Use (PEOU), the degree to which a person believes that using technology requires little effort.

TAM is considered capable of giving the best contribution in predicting and explaining acceptance (acceptance) of user on computer technology in organization (Venkatesh and Davis in Schillewaert, 2000). The difference of this study with previous research is about place of study. This study examines the intensity of individual taxpayer behavior in the delivery of notices in the of Lecturer and Academic Staff in Economics and Business, University Brawijaya.

CHAPTER II

LITERATURE REVIEW

Definition of Tax

There are several definitions conveyed by experts, definitions according to the general rules law and taxation procedures:

Tax is the taxpayer contribution to a country that is owed by an individual or entity which is not in accordance with the law, which can not be received directly and is used for state purposes for the welfare capital of the people. Definition according to Mardiasmo (2009: 8).

Taxes are the contributions of the people to the state treasury under the law (which can be enforced) with no direct (demonstrable) lead services that are used to pay public expenses.

Image (2012), about the influence of perception of usability, perception of ease of use, and taxpayer's satisfaction toward the use of e-filing, the researcher uses quantitative descriptive method with variable bound to the use of e-filing. The result of positive influence on the use of e-filing is indicated by the coefficient of determination of 0.342 or 34.2% which means that the use of e-filing which can be explained by the perception variable of usefulness, convenience perceptions and taxpayer satisfaction is 34.2%.

Tax Function

According Waluyo (2011), seen the existence of two tax functions are as follows:

1. Function of Reception (Budgeter)

Taxes serve as a source of funds intended for financing government expenditures for the benefit of the community

2. Function set (Regular)

Taxes as a means of providing legal certainty, especially in preparing the law and should be attempted so that the provisions formulated not to cause different interpretations between tax authorities and taxpayers.

Taxation Administration Reform

Tax reform is a fundamental change in all aspects of taxation. Current taxation reforms are a priority concerning the modernization of medium-term tax administration (three to six years) with the goal of achieving: first, a high level of voluntary compliance, the second is the belief in high taxation administration, and the last is the high productivity of the tax apparatus. As the condition of society is always changing and the demand for reform in all areas, the conditions and situations that occur in the process of providing services and administrative applications to taxpayers also change over time. Taxpayers are increasingly critical in viewing any changes in government policy, especially in the fiscal sector. This condition inevitably requires the Directorate General of Taxation to carry out reforms in the field of taxation.

Tax Collection System

Waluyo (2011: 17) explains that the tax collection system can be divided into 3 parts. The division is as follows:

1. the official assessment system

This system is a tax collection system that gives authority to the government (fiskus) to determine the amount of tax payable. The official Assessment system trait is

- a. The authority to determine the amount of the indebted tax lies with the tax authorities
- b. Taxpayers are fiscal
- c. Tax liabilities arise after the issuance of tax letters by tax authorities

2. Self Assessment system

This system is a tax collection that authorizes, trusts, and liabilities to the taxpayer to calculate, calculate, pay, and self-report the amount of tax payable.

3. Withholding system

This system is a tax collection system which authorizes third parties to deduct or collect taxable amounts owed by the taxpayer.

Taxpayers

Understanding the taxpayer mentioned in Article 1 paragraph 2, Law no. 16 of 2009 on General Provisions of Taxation (KUP) are:

"Person or body includes taxpayers, tax cutters, and tax collectors, which have the right and obligation of taxation in accordance with the provisions of the taxation legislation".

Have taxation rights and obligations in accordance with tax provisions. The following definition of the body is specifically explained in article 1 of Law Number 26 of 2009 concerning general taxation provisions (KUP) as.

Letter of tax payment (SSP)

Letter of tax payment is a letter by which the taxpayer is used to make payment or deposit of taxes payable to the state treasury through the post office or bank State-Owned Enterprises or banks of Regional Government-Owned Enterprises or other payment points appointed by the Minister of Finance "(Mardiasmo 2011: 23).

Picture 1. Payment of tax period

No	The Type of Tax	The Deadline for Submission or Deposit
1	PPh 21	The next 10 months after the tax period ends
2	PPhasal 22impor, PPN and PPn BM on import	Along with the payment of customs duties , if the import duty exempted or suspended, must be repaid on completion of import document.

3	PPh pasal 22 import, PPN dan PPn on import (Direktorat Jenderal of Customs and Excise).	One day after the tax collection is done.
4	PPh pasal 22 – Treasury	On the same day with the implementation of payment.
5	PPh pasal 22 – Fuel	At the time of the warrant the expenditure of goods (delivery order) redeemed.
6	PPh pasal 22 untuk if certain entities	The date of 10 calendar months following the expired tax period.
7	PPh pasal 23	The date of 10 calendar months following the expired tax period.
8	PPh pasal 25	The date of 15 calendar months following the expired tax period.
9	PPN and PPn BM	The date of 10 calendar months following the expired tax period.
10	PPN and PPn BM	The date of 15 calendar months following the expired tax period.
11	PPN and PPn BM Treasury	The date of 7 calendar months following the expired tax period.

E-Filing

a). Understanding E-Filing System

One of the programs being promoted by the DGT is a tax reporting facility using e-filing. Based on the decision of the Directorate General of Taxes No.KEP-88 / PJ. / 2004 dated May 14, 2004 to KEP-05 / PJ. / 2005 dated 12 January 2005 neither the e-filing procedure

through the Service Provider (ASP), e-filing is an annual electronic notice in the form of electronic form in computer media, where the delivery is done electronically in the form of digital data transferred or submitted to the Directorate General of Taxes through an Application Service Provider (ASP) designated by the DJP with an online process.

Registration to the Application Service Provider company

1. Taxpayers who already get e-FIN must register themselves through the website at one or several service provider application companies appointed by the Directorate General of Taxes.
2. after registering the Taxpayer shall obtain a digital certificate from the Directorate General of Taxes through the company of the Application Provider where the Tax Payer enrolls.
3. Digital Certificate will be used as a tool that serves as a security of Taxpayer data in every SPT submission process and notification of extension of electronic annual SPT (e-filing) through a Service Provider Company to the Directorate General of Taxes.
4. Application Service Provider Company shall send the procedure of e-filing, application and instruction of the use of e-SPT and e-SPTy, and other information to the Taxpayer.

C. E-Filing

1. The taxpayer shall complete and complete the e-SPT and e-SPTy in accordance with the provisions as well as affix electronic signatures or digital signatures and submit e-filing to the Directorate General of Taxes through the Application Provider Company.
2. If e-SPT and e-SPTy are declared complete by the Directorate General of Taxes, then the taxpayer shall be given evidence of electronic receipt.
3. Taxpayer must submit information or other documents attached in the SPT and Annual Renewal Notification of SPT that can not be submitted electronically to the Tax Office where the Taxpayer is registered.

Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) is a model devised by Davis (1989) which is a model for predicting and explaining how technological users receive and use the technology in individual user work. In this theory the acceptance of users or users of information technology become part of the research of the use of information technology, because before used and known success, first be sure about the acceptance or rejection of the use of information technology. The acceptance of information technology users is closely related to the variation of user issues and potential benefits received if information technology is applied in user activities in relation to tax activities (Primary, 2008 in Gowinda, 2010).

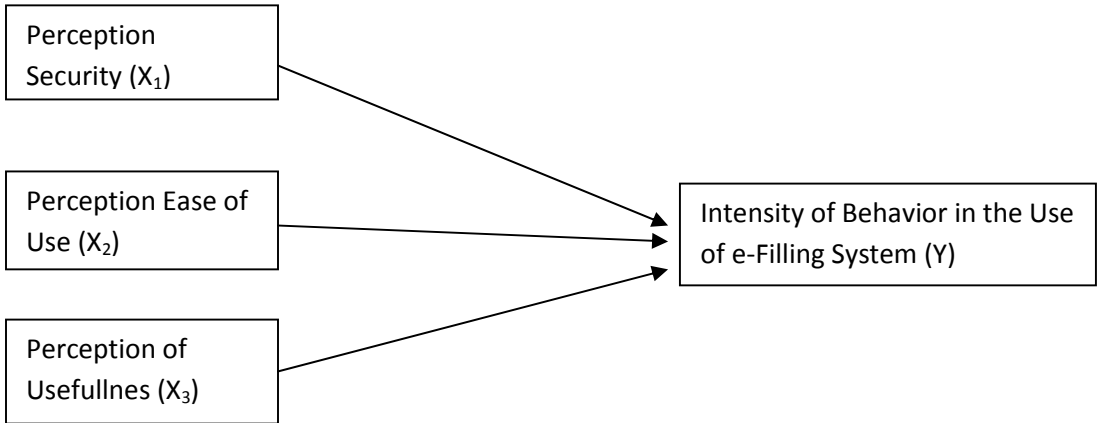
Picture 2.Previous Research

Research	Research Purpose	Research Result
Anna A. CheAzmi, YusnizaKamarulzaman and Nor Haida Abdul Hamid (2012)	Analyzing data from 249 malaysian taxpayers, the authors found that facets of perceived risk have a positive relationship with the adoption of tax e-filing whereas perceived ease of use of the system does not have a positive relationship with the adoption o tax e-filing.	This study provides insights into the particular facets of risks that influence the adoption of the e-filing system by users.
TomaYanuar Putra, EndangSitiAstuti, Riyadi (2015)	This study is conducted to determine the effect of the application of modern tax administration system made by the Directorate General	the results of research that has been done regarding the implementation of e-registration administration system (x ₁), the

	of Taxation, namely with existence of the e-registration, e-SPT, and the e-filing which aims to facilitate taxpayer in register, deposit, and submit the SPT.	implementation of e-SPT administration system (x_3), and the application of e-filing administration system (x_3).
GusmaDwiAvianto, Sri MangestiRahayu, BayuKaniska (2016)	the purpose of this study is to find out the increase of taxpayer annual reporting of personal taxpayers after the existence of e-filing and its supporting and inhibiting factors.	e-filing can cultivate a voluntary compliance for the taxpayer through its good service program and simple procedure and facilitate the taxpayer can be helped in fulfilling the obligation of taxation as a form of compliance.
PujoGunarso (2016)	This purpose of this study is to analyze the influence of management effectiveness of e-taxation system to tax compliance in terms of reporting such as (e-filing).	<ol style="list-style-type: none"> 1. if it is related to total SPT entering management using e-filing not yet effective because only part of taxpayer of person who use SPT 1770S and 1770SS form that can use e-filing. 2. for the realization of the main performance index e-filing using point based on the rules of the Directorate General of Taxation Number: PER 03 / PJ /

		2015 has been effective.
Husnurrosyidah, and Suhadi(2017)	The sampling technique used purposive sampling to obtain samples of 36 BMT throughout Kudus district.	e-filing effect on tax compliance BMT as Kudus regency. this is due to the modernization of tax administration so as to improve tax payment compliance.
LuhPutuKaniaAsriWahyuniPratama, Ni LuhGedeErniSulindawati, and Made ArieWahyuni (2017)	This research was conducted to find out the effect of the implementation of e-taxation system (e-registration, e-filing, e-SPT, e-billing) on the fidelity level of individual taxpayers in paying taxes.	based on t test results indicate that each variable has a positive and significant effect on taxpayer compliance level.

Picture 3.frame of mind



CHAPTER III

RESEARCH METHODS

In this study, researchers used quantitative methods. Quantitative research is a study that uses a deductive-inductive approach. Where this approach comes from the theory, the ideas of the experts or the understanding of research based on experience that further developed into problems and solutions that are proposed to prepare the justification (verification) in the form of support empirical data field. This type of quantitative research is chosen because it can provide more detailed details about the things or problems that occur in the application of information technology (e-system) in tax compliance.

Population

The population is a collection of people, things and animals that we can use to make some conclusions (Cooper and Emory, 1996: 214). According Sugiyono (2009), the population is a generalization region consisting of objects or subjects that have certain qualities and characteristics set by researchers to be studied and then drawn conclusions. Population is not just the amount that is on the object / subject it. Population refers to the entire group of people, events or interests that researchers want to investigate (Sekaran, 2006). Referring to some of these notions, the population in this study is all Malang Utara people who pay taxes using e-filling system in 2016/2017. The selection of Malang Utara community as a population of this study is based on the reason that the community is considered the most important role in the use of e-filling system that is payment using the online system.

Sample

According sugiyono, (2008: 81), the sample is part of the number and characteristics possessed by the population. This understanding indicates that no sample can be sampled if there is no population. The samples taken must be representative or representative for the population.

The sample is a group or part of the population (Sekaran, 2006). Indriantoro and Supomo (2002) define the sample as part of the population elements.

Sampling decisions should be taken into consideration of sampling design and sample size. However, the sample size is too large (say, more than 500) can also be a problem because we will be prone to error.

Method of collecting data

In quantitative research, the research instrument deals with the validity and reliability of the instruments and the quality of data collection regarding the accuracy of the methods used to collect the data.

Questionnaire

Questionnaire is a data collection technique that is done by giving a set of questions or statements written to the respondent to answer. Questionnaire is an efficient data collection technique if researchers know with certainty the variables to be measured and know what can be expected from the respondents.

Questionnaire survey method conducted to generate primary data which is a reference of information that has obtained from the first source by researchers associated with predetermined variables. Sekaran (2006) mentions several examples of primary data sources are respondents' data, individuals, focus groups, and panels specifically determined by the researcher and where opinions can be sought on a particular issue. Other sources can be from common sources such as previous research, books, and even the internet.

CHAPTER IV

RESULT OF RESEARCH AND DISCUSSION

Overview of Research Sites

Embryo Faculty of Economics UniversitasBrawijaya (FE UB) named Higher Education Economics Malang (PTEM). PTEM was founded by the foundation of the Higher Education Economy of Malang on 27 June 1957 Notary Deed. 26 dated August 15, 1957. In an effort to

build and develop FE UB, the leadership and all FE UB caregivers in each period facing different challenges and problems. Environmental change demands FE UB to be able to develop itself into an organizational organization of higher education that is effective, efficient, productive, transparent and accountable. To respond to organizational change, scientific development and international accreditation demand to World Class Faculty, on 14 January 2011, institutional transformation from Economic Faculty to Faculty of Economics and Business (FEB) took place with UB Rector Decree No. 018 / SK / 2011.

Respondents' Overview

Respondents in this study were educators and education personnel who reported SPT using e-filing. The individual taxpayer is within the scope of the Faculty of Economics and Business taken by 101 respondents as the research sample. The following is explained and presented on the general picture of respondents by sex, education and work.

1) Gender Respondents

Data characteristic of respondents by sex data seen in table 3 below.

Picture 4. Gender Respondents

No	Gender	Number of Respondents	Percentage (%)
1	Men	48	48,48
2	Women	53	51,52
Total		101	100

CHAPTER V

CONCLUSION AND RECOMMENDATION

Conclusion

This study examines the facto-factor analysis of tax payments using e-filing system on the intensity of behavior in delivering online notification letter in the scope of Faculty of

Economics and Business Universitas Brawijaya. The type used to analyze the factors that influence the intensity of behavior in the use of e-filing system is the explanatory research model. The variables used in this study are dependent and independent.

Suggestions

Based on the conclusions of the study, the researchers recommend suggestions of further studies. The suggestions are the researcher who is interested to do study in the same field can try to analyze the influence of e-filing system program to the intensity of taxpayer behavior and add other free variable, eg tax revenue, compliance cost, or taxpayer's satisfaction so expected to give result more complete research, good and useful. Subsequent research may extend the scope of the study or attempt other areas, increasing the number of samples or using different analytical techniques so that it is expected to produce more useful, complete and good findings. For the Directorate General of Taxation, it is expected to provide socialization about the e-filing system not only online (e-tutorial) but also delegate employees in each KPP in order to provide the required information taxpayer.

For Further Research

For further research is expected to provide data more objectively. Reference required is expected to be more widespread. It is hoped that further research will be made of the samples used.

REFERENCES

- Abdul dan Terra Triwahyuni. 2003. *Pengenalan Teknologi Informasi Edisi II*. Yogyakarta: Andi.
- Bungin, Burhan. 2008. *Metodologi Penelitian Sosial: Format-Format Kuantitatif dan Kualitatif*. Surabaya: Airlangga University.
- Croteau, David, dan William Hoeynes. 2013. *Experience Sociology*. United States of America: McGraw-Hill.
- Ghozali, Imam. 2005. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang : Universitas Diponegoro.

- Gunadi. 2002. *Ketentuan Dasar Pajak Penghasilan*. Jakarta :Penerbit Salemba Empat.
- _____. 2006. *Aplikasi Analisis Multivariate Dengan Program SPSS*. Semarang: Universitas Diponegoro.
- Hadi, Sutrisno. 2004. *Metodologi Research Jilid 3*. Yogyakarta: ANDI.
- Mardiasmo. 2009. *Perpajakan*. Yogyakarta: ANDI.
- _____. 2011. *Perpajakan*. Yogyakarta: ANDI.
- _____. 2013. *Perpajakan*. Yogyakarta: ANDI.
- Morissan, M.A. 2012. *Metode Penelitian Survei*. Jakarta: Kencana.
- Nazir, Mohammad. 2005. *Metode Penelitian*. Bogor: Ghalia Indonesia.
- Priyanto, Duwi. 2010. *Paham Analisis Statistik Data Dengan SPSS*. Yogyakarta: Media Kom.
- Purnomo, Hadi. 2011. *Reformasi Administrasi Perpajakan*. Jakarta: Penerbit Buku Erlangga.
- Sekaran, Uma. 2006. *Metodologi Penelitian Untuk Bisnis*. Jakarta: Salemba Empat.
- Soemitro, Rochmat. 1988. *Pengantar Singkat Hukum Pajak*. Bandung: Eresco.
- Suandy, Erly. 2005. *Hukum Pajak*. Jakarta: Salemba Empat.
- _____. 2011. *Hukum Pajak Edisi 5*. Jakarta :Salemba Empat.
- Sugiyono. 2008. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- _____. 2011. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- _____. 2012. *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Alfabeta.
- _____. 2013. *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Alfabeta.
- Sutedjo, Budi. 2002. *Pengantar Teknologi Informasi Internet*. Yogyakarta: Andi. Offset.
- Suyoto, Danang. 2010. *Uji Khi Kuadrat & Regresi (Untuk Penelitian)*. Yogyakarta: Graha Ilmu.
- Taniredjo, Tukiran, dan Hidayati Mustafidah. 2011. *Penelitian Kuantitatif (Sebuah Pengantar)*. Bandung: Alfabeta.
- Waluyo. 2006. *Perpajakan Indonesia*. Jakarta: Penerbit Salemba Empat.
- _____. 2007. *Perpajakan Indonesia: Pembahasan Sesuai dengan Ketentuan*

Perundang-undangan Perpajakan dan Aturan Pelaksanaan Perpajakan Terbaru. Jakarta: Salemba Empat.

Document:

Amir. 2005. Evaluasi Kinerja Sistem Perpajakan di Indonesia. *Jurnal Ekonomi*, 3(1): 126-142. Jakarta: Universitas Indonesia Esa Tunggal.

Davis, F.D. 1989. Perceived Usefulness, Perceived Ease of Use, and Acceptance of Information System Technology. *MIS Quarterly*. Vol. 13.No. 3, h.319-339.

Dewi.2009. Analisis Faktor-faktor yang Mempengaruhi Penerimaan Wajib Pajak terhadap Pengguna *E-filling*. Skripsi S1, Semarang: Fakultas Ekonomi, Universitas Diponegoro.

Citra, Nurul. 2012. Pengaruh Persepsi Kebermanfaatan, Persepsi Kemudahan Penggunaan, dan Kepuasan Wajib Pajak Terhadap Penggunaan *E-filling* Bagi Wajib Pajak Di Yogyakarta. Skripsi S1. Yogyakarta: Fakultas Ekonomi Universitas Negeri Yogyakarta.

Gowinda, Gita. 2010. Analisis Perilaku Penerimaan Wajib Pajak Terhadap Penggunaan *E-filling*. Skripsi S1. Semarang: Fakultas Ekonomi Universitas Diponegoro.

Wiyono, Andrianto Sugiarto, 2008. Evaluasi Penerimaan Wajib Pajak Terhadap Penggunaan *E-filling* sebagai Sarana Pelaporan Pajak secara Online dan Realtime. *Jurnal Riset Akuntan Indonesia*, 11(2): 117-132 Manado: Universitas Sam Ratulangi.

Regulations :

Peraturan Direktur Jenderal Pajak Nomor KEP-47/PJ/2008 Tentang Tata Cara Penyampaian Surat Pemberitahuan Perpanjangan surat Pemberitahuan Secara Elektronik (*e-filling*) Melalui Perusahaan Penyedia Jasa Aplikasi (ASP).

Peraturan Direktur Jenderal Pajak Nomor : Per – 39/PJ/2011. Tentang Tata Cara Penyampaian Surat Pemberitahuan Tahunan Bagi Wajib Pajak Orang Pribadi yang Menggunakan Formulir 1770s Atau 1770ss Secara *E-filling*.

Peraturan Pemberitahuan RI Nomor 27 tahun 1982 tentang Penataan Fakultas pada Universitas/Institut Negeri.

Keputusan Direktorat Jenderal Pajak Nomor KEP-88/PJ./20004 Tentang Penyampaian Surat Pemberitahuan Elektronik.

Republic Indonesia , Undang-Undang Nomor 28 Tahun 2007
tentang Perubahan Ketiga atas Undang-Undang Nomor 6 Tahun 1983
Tentang Ketentuan Umum dan Tata Cara Perpajakan.

Internet:

Dijen. 2014. “Informasi E-Filling Melalui Penyedia Jasa Aplikasi atau Application Service Provider (ASP)”. Diakses pada 2018 pada 10 Januari 2015 dari <http://efilling.pajak.go.id>.