

Abstract

Reporting of tax payable by SPT user still has drawbacks, especially for taxpayers who do sizeable transactions must attach documents in large enough quantities, while the data recording process takes a long time so that reporting SPT be delayed and delayed and lead to fines.

The method used in this research is descriptive method verification. This research was conducted by distributing questionnaires to taxpayers who already confirmed as Taxable Entrepreneur (PKP) in the Tax Office (KPP) Pratama Bandung Cibeunying, with a total sample of 85 respondents. Sampling technique with purposive sampling technique. Data were analyzed using multiple linear regression analysis and hypothesis testing. Statistical testing using SPSS 20.0.

The results showed that partially perceived usefulness and perceived ease of use has positive influence on actual system usage (charging efficiency SPT). Simultaneously, perceived usefulness and perceived ease of use has positive influence on actual system usage (charging efficiency SPT). The influence of perceived usefulness and perceived ease of use of the actual system usage (charging efficiency SPT) of 55.6% and the remaining 44.4% is influenced by other factors not examined.

Key Word: *perceived usefulness, perceived ease of use, actual system usage, charging efficiency SPT.*