

ABSTRAK

DJP Online adalah aplikasi pajak online dari Direktorat Jenderal Pajak yang berfungsi memfasilitasi Wajib Pajak dalam melaporkan SPT atau melakukan pembayaran pajak secara online melalui e-filing dan e-Billing Pajak. Website e-Filing merupakan metode pengiriman SPT atau pemberitahuan perpanjangan SPT tahunan secara online dan realtime melalui situs web Direktorat Jenderal Pajak. Penelitian ini bertujuan untuk menerapkan Metode WebQual 4.0 dan EUCS guna mengukur pengaruh kualitas website terhadap kepuasan pengguna. Analisis data menggunakan perangkat lunak SPSS dengan pengujian validitas, reliabilitas, asumsi klasik, hipotesis, dan koefisien determinasi. Hasil menunjukkan bahwa pengguna website pajak merasa puas, dengan tingkat kepuasan sebesar 70,5 persen menurut metode WebQual dan 71,9 persen menurut metode EUCS.

Kata Kunci : Kualitas Website, Kepuasan Pengguna, Webqual, EUCS

ABSTRACT

DJP Online is an online tax application from the Directorate General of Taxes that functions to facilitate taxpayers in reporting tax returns (SPT) or making tax payments online through e-filing and e-Billing systems. The e-Filing website is a method for submitting tax returns or requesting an extension of the annual tax return online and in real time through the Directorate General of Taxes website. This research aims to implement the WebQual 4.0 and EUCS methods to measure the effect of website quality on user satisfaction. Data analysis is conducted using SPSS software with validity tests, reliability tests, classical assumption tests, hypothesis testing, and determination coefficient tests. The results show that tax website users are satisfied, with a satisfaction level of 70.5 percent according to the WebQual method and 71.9 percent according to the EUCS method.

Keywords: Website Quality, User Satisfaction, Webqual, EUCS