ABSTRAK

Data statistik *E-Commerce* di Indonesia pada tahun 2015 sebesar 4,61 miliyar USD meningkat sebesar 5.65 miliyar USD pada tahun 2016 atau meningkat sebesar 23%. *E-Commerce* mempunyai potensi pemungutan pajak, namun hingga saat ini pendapatan pajak pada sektor *e-commerce* belum maksimal dikarenakan belum ada peraturan yang mengatur pajak *e-commerce*. Penelitian ini berbasis Kualitatif Eksploratif, yang akan memberikan rekomendasi desain sistem terintegrasi menggunakan *Big Data* untuk memecahkan permasalahan mengenai perpajakan pada bisnis *e-commerce*, sehingga secara auto debet pajak dapat dipungut kepada setiap pelaku usaha bisnis sesuai yang telah ditetapkan oleh DJP.

Kata Kunci: *operational information system, integrated e-commerce tax payment, big data*.

ABSTRACT

Based on E-Commerce statistical data, the value of retail sales of e-commerce Indonesia has increased. Year 2015 amounted to 4.61 billion USD in the Year 2016 amounted to 5.65 billion USD or an increase of 23%. E-Commerce can increase the potential of tax object, but until now the tax revenue on e-commerce business has not been maximized because there is no regulation that regulate e-commerce tax. This Qualitative Explorative based research, providing a recommendations integration system using Big Data for solve the problem of taxation on e-commerce business to help the government at gathering taxes for e-commerce transaction by using auto debit to every citizen who voluntarily pay taxes or in officio by the DJP (IRS).

Keywords: *operational information system, e-commerce tax payment, big data.*