ABSTRACT

E-payment is a kind of break trough what Direktorat Jenderal Pajak can do in order to increase the tax sector receive. This system is made as the answer for the problem which cause why the tax receive is less than optimal. By the existent of this system has been proofed enable to increase the tax receive, decreased the amount of tax delinquent and also decreased the existent of fictive tax payment.

The research it's self purposed to see how is the tax affectivity condition of Pajak Bumi Bangunan online payment (e-payment PBB) which implemented in Surabaya City. This research has been background by the existent of gabs which should be enable to make the tax delinquent amount decreasing but it says different in fact because Surabaya City is the biggest and the most equipped city in community service providing but ironicly having the biggest PBB delinquent amount in East Java.

This research conducted by using survey research method, it is by using questioner forms as the main data collector with closed type of questions. The target population of this research is the work units in Kantor Pelayanan Pajak Bumi dan Bangunan whose conected with PBB online payment. These are Sie Pengolahan Data dan Informasi, Sie Penerimaan dan Penagihan, and Sie Keberatan dan Pengurangan. The colecting data process is by observation, quitionaire, and documentation. To test the validity and reliabiliy, this research used product moment corelation tehnic from Pearson. Then the data analize is using multiple regresion and parsial correlation.

The conclusion that online payment PBB in Surabaya is still not effective beside that payment system and controlling is make a positive and significant influence to the online payment effectiveness.

Keywords : e-payment, effectiveness, payment system, controlling