

## ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui penerapan *e-government* beserta faktor-faktor penghambatnya dalam pemungutan pajak daerah pada program *tax surveillance* pajak restoran di Kota Surabaya. Latar belakang masalah pada penelitian ini adalah terdapat kesenjangan antara objek pajak restoran terdaftar dengan wajib pajak restoran yang menggunakan layanan *tax surveillance* pajak restoran agar dapat menjamin kepastian pendapatan dan mengurangi kebocoran pajak daerah khususnya pajak restoran di Kota Surabaya. Teori yang digunakan dalam penelitian ini adalah teori penerapan *e-government* Indrajit (2002) dan *e-government project failure factors* dari Anthopoulos et. al. (2015) dengan instrumen *ICT and system development process*. Penelitian ini menggunakan metode kualitatif dengan tipe penelitian deskriptif. Penentuan informan dilakukan secara *purposive*. Hasil penelitian menunjukkan bahwa penerapan *e-government* dalam pemungutan pajak daerah pada program *tax surveillance* pajak restoran apabila ditinjau dari perspektif penerapan *e-government* tidak berjalan dengan optimal dan terdapat hambatan-hambatan di dalamnya. Hambatan dalam penelitian ini berdasarkan faktor penyebab kegagalan *ICT and system development process* dari Brown (2001) yang menghambat penerapan *e-government* adalah penggunaan sistem *IT* yang tidak bisa dilakukan oleh wajib pajak perseorangan karena masih menggunakan sistem manual (*cash register*), kegagalan manajemen dalam memenuhi target yang telah ditetapkan, dan proses sosialisasi kepada wajib pajak restoran yang kurang persuasif dan efektif.

**Kata kunci:** *e-Government*, faktor-faktor penghambat, Pajak Daerah, Pajak Restoran

**ABSTRACT**

*The purpose of this research is to find out the application of e-government along with its inhibiting factors in collecting local taxes on the restaurant tax tax surveillance program in the city of Surabaya. The background of the problem in this study is that there is a gap between the registered restaurant tax object and the restaurant taxpayer who uses the restaurant tax surveillance service to ensure certainty of income and reduce leakage of local taxes, especially restaurant tax in the city of Surabaya. The theory used in this study is Indrajit's (2002) theory of e-government implementation and e-government project failure factors from Anthopoulos et. al. (2015) with the ICT instrument and system development process. This study uses qualitative methods with descriptive research types. Determination of informants is done purposively. The results of the study show that the application of e-government in the collection of local taxes on restaurant tax tax surveillance programs when viewed from the perspective of implementing e-government does not run optimally and there are obstacles in it. The obstacles in this study are based on the causes of the failure of the ICT and system development process from Brown (2001) which inhibits the implementation of e-government is the use of IT systems that cannot be carried out by individual taxpayers because they still use the manual system (cash register), management failure in meeting established targets, and the process of socialization to restaurant taxpayers who are less persuasive and effective.*

**Keywords: e-Government, failure factors, local tax, restaurant tax**