

ABSTRAK

PENGARUH KESADARAN WAJIB PAJAK, PENGETAHUAN PERPAJAKAN, SANKSI PERPAJAKAN SERTA PENERAPAN SISTEM *E-FILING* TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI DALAM MEMBAYAR PAJAK SELAMA MASA PANDEMI COVID-19 PERIODE 2020-2021

Studi Kasus pada Wajib Pajak Orang Pribadi yang Terdaftar di Kantor Pelayanan Pajak (KPP) Pratama Sleman

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Penelitian ini bertujuan untuk mengetahui pengaruh kesadaran Wajib Pajak, pengetahuan perpajakan, sanksi perpajakan dan penerapan sistem *e-filing* terhadap kepatuhan Wajib Pajak Orang Pribadi dalam membayar pajak di KPP Pratama Sleman selama masa pandemi Covid-19. Selama masa pandemi Covid-19 masyarakat Kabupaten Sleman terutama orang-orang pribadi tetap patuh dalam melakukan pembayaran pajak. Kepatuhan Wajib Pajak Kabupaten Sleman ditandai dengan meningkatnya target pembayaran pajak sebesar 20 persen dibandingkan dengan tahun sebelumnya.

Penelitian ini dilakukan menggunakan metode deskriptif dengan pendekatan kuantitatif. Subjek penelitian ini adalah Wajib Pajak Orang Pribadi yang terdaftar di KPP Pratama Sleman. Pengumpulan data dilakukan dengan menyebarkan kuesioner kepada Wajib Pajak Orang Pribadi. Teknik pengambilan sampel dalam penelitian ini menggunakan metode *accidental sampling* dengan jumlah sampel yang digunakan sebanyak 100 responden Wajib Pajak.

Hasil penelitian ini menunjukkan bahwa kesadaran Wajib Pajak dan penerapan sistem *e-filing* tidak berpengaruh terhadap kepatuhan Wajib Pajak Orang Pribadi dalam membayar pajak di KPP Pratama Sleman selama masa pandemi Covid-19. Sedangkan pengetahuan perpajakan dan sanksi perpajakan berpengaruh terhadap kepatuhan Wajib Pajak Orang Pribadi dalam membayar pajak di KPP Pratama Sleman selama masa pandemi Covid-19. KPP Pratama Sleman diharapkan dapat lebih meningkatkan kesadaran Wajib Pajak dalam membayar pajak, meningkatkan jaringan pada sistem *e-filing* dan memberikan penyuluhan mengenai penggunaan sistem *e-filing*. Peneliti selanjutnya diharapkan dapat memperoleh jumlah responden yang seimbang antara jenis kelamin laki-laki dan perempuan.

Kata kunci: Perpajakan, Kesadaran, Pengetahuan, Sanksi, *E-Filing*, Kepatuhan.

ABSTRACT

THE EFFECT OF TAXPAYER AWARENESS, TAX KNOWLEDGE, TAX SANCTIONS AND APPLICATION OF E-FILING SYSTEM ON TAXPAYER COMPLIANCE WITH PERSONAL PERSONS IN PAYING TAX DURING THE COVID-19 PANDEMIC PERIOD 2020-2021

Case Study on Individual Taxpayers registered in the Primary Tax Service Office of Sleman

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This study aimed to determine the effect of taxpayer awareness, tax knowledge, tax sanctions and the application of the e-filing system on individual taxpayer compliance in paying taxes at KPP Pratama Sleman during the Covid-19 pandemic. During the Covid-19 pandemic, the people of Sleman Regency, especially private individuals, remained obedient in paying taxes. Taxpayer compliance in Sleman Regency is marked by an increase in the tax payment target of 20 percent compared to the previous year.

This research was conducted using a descriptive method with a quantitative approach. The subject of this research was an individual taxpayer who is registered at KPP Pratama Sleman. Data collection was done by distributing questionnaires to individual taxpayers. The sampling technique in this study used the accidental sampling method with the number of samples used as many as 100 taxpayer respondents.

The results of this study indicated that taxpayer awareness and the application of the e-filing system have no effect on individual taxpayer compliance in paying taxes at KPP Pratama Sleman during the Covid-19 pandemic. Meanwhile, knowledge of taxation and tax sanctions affect the compliance of individual taxpayers in paying taxes at KPP Pratama Sleman during the Covid-19 pandemic. KPP Pratama Sleman is expected to be able to further increase taxpayer awareness in paying taxes, increase the network on the e-filing system and provide counseling regarding the use of the e-filing system. Further researchers are expected to obtain a balanced number of respondents between the sexes of men and women.

Keywords: Taxation, Awareness, Knowledge, Sanctions, E-Filing, Compliance.