

## ABSTRAK

Rahamania Leonita (02012180016)

xiii + 86 pages: 1 pictures, 22 tables, 3 appendices)

### ANALISIS PENGARUH PENERAPAN *E-FILING*, SOSIALISASI PERPAJAKAN *ONLINE* DJP DAN PERANAN RELAWAN PAJAK TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI DI MASA *PANDEMIC COVID-19*

Penelitian ini dilakukan berdasarkan fenomena yang sedang terjadi sekarang, dimana Indonesia sedang mengalami *pandemic Covid-19* yang menyebabkan perubahan secara mendadak, layanan tatap muka dikantor pelayanan pajak pun terpaksa ditutup dan wajib pajak diharuskan untuk melaksanakan kewajiban perpajakannya secara mandiri. Sehingga penelitian ini bertujuan untuk mengetahui berbagai faktor yang mempengaruhi kepatuhan wajib pajak orang pribadi di masa *pandemic Covid-19*.

Penelitian ini bertujuan untuk menguji penerapan e-filing, sosialisasi perpajakan *online* DJP dan peranan relawan pajak terhadap kepatuhan wajib pajak orang pribadi di masa *pandemic Covid-19*. Data yang digunakan dalam penelitian ini adalah data primer yang diperoleh dari kuesioner yang disebarakan secara *online* melalui media sosial dan *chat*. Populasi yang ditetapkan di penelitian ini yaitu wajib pajak orang pribadi dikota Surabaya dan Sidoarjo. Sampel penelitian ini menggunakan teknik *nonprobability sampling* dengan metode *purposive sampling*. Data yang didapat dianalisis menggunakan analisis regresi linear berganda dengan menggunakan SPSS.

Hasil penelitian ini menunjukkan bahwa penerapan e-filing, sosialisasi perpajakan *online* DJP dan peranan relawan pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak orang pribadi di masa *pandemic Covid-19*, hal ini berarti seluruh hipotesis yang diajukan didalam penelitian ini diterima.

Referensi : 9 (2014-2020)

Kata kunci : E-filing, Sosialisasi Perpajakan *Online* DJP, Peranan Relawan Pajak, Kepatuhan Wajib Pajak, *Pandemic Covid-19*.

## ABSTRACT

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### ANALYSIS OF THE EFFECT OF THE APPLICATION OF E-FILING, SOCIALIZATION OF ONLINE TAXATION DJP AND THE ROLE OF TAX VOLUNTEERS TO THE COMPLIANCE OF PRIVATE TAXPAYERS DURING THE *COVID-19* PANDEMIC

This research is based on the phenomenon that is happening now, where Indonesia is experiencing a *Covid-19* pandemic that causes sudden changes, face-to-face services in the tax service office are forced to close and taxpayers are required to carry out their tax obligations *independently*. So this study aims to find out various factors that affect the compliance of private taxpayers during the *Covid-19* pandemic.

This research aims to test the application of e-filing, socialization of online taxation of DJP and the role of tax volunteers to the compliance of private taxpayers during the *Covid-19* pandemic. The data used in the study was primary data obtained from questionnaires distributed online through social media and chat. The population set in this study is private taxpayers in the cities of Surabaya and Sidoarjo. This study sample used nonprobability sampling techniques with the purposive sampling method. The data obtained is analyzed using multiple linear regression analysis using SPSS.

The results of this study show that the application of e-filing, socialization of online taxation of DJP and the role of tax volunteers have a positive and significant influence on the compliance of private taxpayers in the time of pandemic *Covid-19*, this *means* that all hypotheses submitted in this study are accepted.

Reference : 9 (2014-2020)

Keyword : e-filing, DJP *online* taxation socialization, the role of tax volunteers, taxpayer compliance