

ABSTRACT

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**THE IMPACT OF TAX MORALE, TAX KNOWLEDGE AND TAX
INCENTIVES DURING COVID-19 PANDEMIC TOWARD TAX
COMPLIANCE ON INDIVIDUAL TAXPAYER AT *KANTOR PELAYANAN
PAJAK PRATAMA MEDAN TIMUR***

(xviii+94 pages; 4 figures; 56 tables; 2 appendixes)

Ever since the Covid-19 pandemic hit, the world economics had been decreasing a lot due to isolation and lockdowns that cause the economics to stop and freeze. Since then lots of people are fired and jobless. This of course create a greater impact on the tax collection in every country including Indonesia. This research was aimed to examine the impact of Tax Morale, Tax Knowledge and Tax Incentives especially during the Covid-19 pandemic toward the Tax Compliance on Individual Taxpayers at *Kantor Pelayanan Pajak Pratama Medan Timur*. The sample in this research were Individual Taxpayers who are registered at *Kantor Pelayanan Pajak Pratama Medan Timur* that were chosen by simple random sampling using questionnaires sent online. The statistical method that was used in this research is multiple analysis linear regression with hypothesis testing of statistics t-test, f-test and determination of coefficient test. The result showed that Tax Morale, Tax Knowledge and Tax Incentives during Covid-19 Pandemic do have significant impact toward Tax Compliance and also these three independent variables were tested to have simultaneous significant impact toward Tax Compliance on Individual Taxpayers at *Kantor Pelayanan Pajak Pratama Medan Timur*.

Keywords : Tax Morale, Tax Knowledge, Tax Incentives, Tax Compliance

References : 24 (2017-2021)

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Sejak pandemi Covid-19 melanda, perekonomian dunia sangat terpuruk akibat isolasi dan lockdown yang menyebabkan perekonomian berhenti dan membeku. Sejak itu banyak orang yang diberhentikan sepihak dan menganggur. Hal ini tentu saja berdampak besar pada pemungutan pajak di semua negara termasuk Indonesia. Penelitian ini bertujuan untuk mengetahui pengaruh Moral Pajak, Pengetahuan Pajak dan Insentif Pajak khususnya pada masa pandemi Covid-19 terhadap Kepatuhan Pajak pada Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pratama Medan Timur. Sampel dalam penelitian ini adalah Wajib Pajak Orang Pribadi yang terdaftar di Kantor Pelayanan Pajak Pratama Medan Timur yang dipilih secara *simple random sampling* dengan menggunakan kuesioner yang disebarakan secara online. Metode statistik yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dengan pengujian hipotesis statistik uji-t, uji-f dan uji koefisien determinasi. Hasil penelitian menunjukkan bahwa Moral Pajak, Pengetahuan Pajak dan Insentif Pajak selama Pandemi Covid-19 berpengaruh signifikan terhadap Kepatuhan Pajak dan ketiga variabel bebas ini diuji secara simultan berpengaruh signifikan terhadap Kepatuhan Pajak pada Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pratama Medan Timur.

Keywords : Tax Morale, Tax Knowledge, Tax Incentives, Tax Compliance

Referensi : 24 (2017-2021)