

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh penerapan *e-filling*, tingkat pemahaman pajak, sosialisasi pajak, dan sanksi pajak terhadap kepatuhan wajib pajak orang pribadi pada Kantor Pelayanan Pajak Pratama Surabaya Gubeng. Faktor-faktor yang berpengaruh terhadap kepatuhan wajib pajak orang pribadi terdiri dari 5 variabel yaitu : pengaruh penerapan *e-filling* (X_1), tingkat pemahaman pajak (X_2), sosialisasi pajak (X_3), sanksi pajak (X_4), dan kepatuhan wajib pajak orang pribadi (X_5).

Jenis penelitian ini merupakan penelitian kuantitatif. Teknik pengumpulan data pada penelitian ini menggunakan metode survei. Data yang digunakan yaitu data primer dengan menggunakan penyebaran kuisioner kepada responden di Kantor Pelayanan Pajak Pratama Surabaya Gubeng. Teknik pengambilan sampel menggunakan *nonprobability sampling*. Sampel yang digunakan pada penelitian ini sebanyak 100 responden. Penelitian ini menggunakan metode analisis regresi linier berganda dengan software SPSS.

Hasil penelitian ini menunjukkan bahwa pengaruh penerapan *e-filling* berpengaruh positif terhadap kepatuhan wajib pajak orang pribadi, tingkat pemahaman pajak berpengaruh positif terhadap kepatuhan wajib pajak orang pribadi, sosialisasi pajak berpengaruh negatif terhadap kepatuhan wajib pajak orang pribadi, dan sanksi pajak berpengaruh positif terhadap kepatuhan wajib pajak orang pribadi. Hasil penelitian tersebut telah sesuai dengan hipotesis yang telah dirumuskan didalam penelitian ini.

Kata kunci : Pengaruh penerapan *e-filling*, tingkat pemahaman pajak, sosialisasi pajak, sanksi pajak, dan kepatuhan wajib pajak orang pribadi

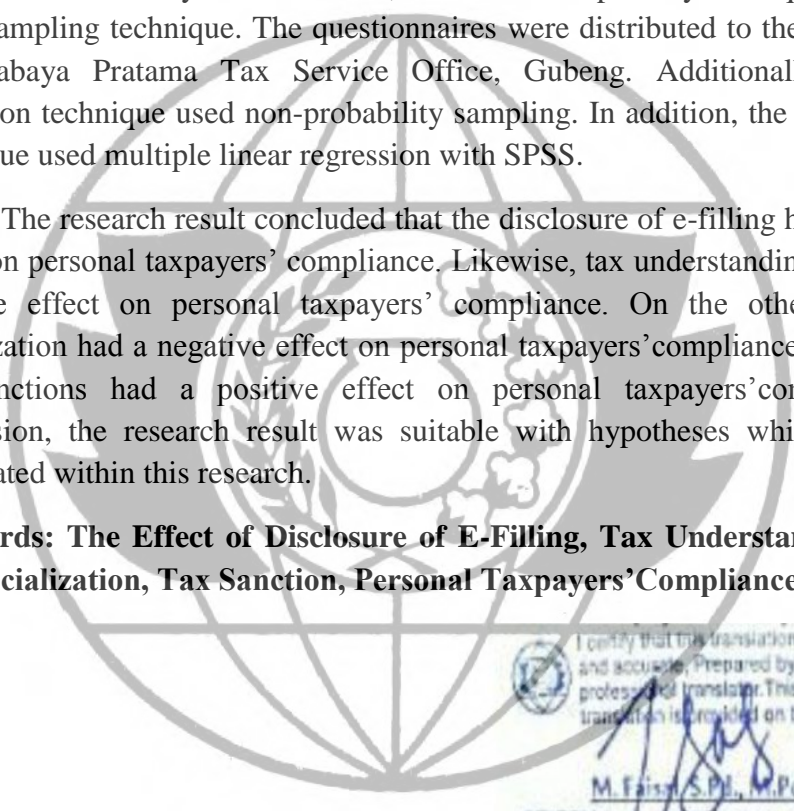
ABSTRACT

This research aimed to examine the effect of disclosure of e-filing, tax understanding level, tax socialization, and tax sanction on personal taxpayers' compliance at Surabaya Pratama Tax Service Office, Gubeng. While there were 5 variable affecting personal taxpayers' compliance, namely the effect of disclosure of e-filing (X1), tax understanding level (X2), tax socialization (X3), tax sanction (X4), and personal taxpayers' compliance (X5).

The research was quantitative. Moreover, the instrument in data collection technique used surveys. Furthermore, the data were primary with questionnaires as its sampling technique. The questionnaires were distributed to the respondents at Surabaya Pratama Tax Service Office, Gubeng. Additionally, the data collection technique used non-probability sampling. In addition, the data analysis technique used multiple linear regression with SPSS.

The research result concluded that the disclosure of e-filing had a positive effect on personal taxpayers' compliance. Likewise, tax understanding level had a positive effect on personal taxpayers' compliance. On the other hand, tax socialization had a negative effect on personal taxpayers' compliance. In contrast, tax sanctions had a positive effect on personal taxpayers' compliance. In conclusion, the research result was suitable with hypotheses which had been formulated within this research.

Keywords: The Effect of Disclosure of E-Filing, Tax Understanding Level, Tax Socialization, Tax Sanction, Personal Taxpayers' Compliance



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