ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh pemahaman perpajakan, sanksi administratif, dan efektivitas sistem administrasi perpajakan Coretax terhadap kepatuhan pajak pada Wajib Pajak Orang Pribadi (WPOP) di KPP Pratama Surabaya Pabean Cantikan. Penelitian ini dilatarbelakangi oleh pentingnya peningkatan kepatuhan pajak sebagai upaya optimalisasi penerimaan negara, khususnya dalam era modernisasi sistem administrasi perpajakan berbasis digital.

Penelitian ini merupakan penelitian kuantitatif dengan pendekatan korelasional. Populasi dalam penelitian ini adalah seluruh Wajib Pajak Orang Pribadi yang berstatus aktif di KPP Pratama Surabaya Pabean Cantikan. Teknik pengambilan sampel menggunakan rumus Slovin dengan tingkat kesalahan 5%, dan data dikumpulkan melalui penyebaran kuesioner sebagai data primer. Metode analisis yang digunakan adalah analisis regresi linear berganda dengan bantuan program SPSS, serta dilakukan uji validitas, reliabilitas, uji asumsi klasik, uji koefisien determinasi, uji F, dan uji t.

Hasil penelitian menunjukkan bahwa: (1) pemahaman perpajakan berpengaruh positif terhadap kepatuhan pajak; (2) sanksi administratif berpengaruh positif terhadap kepatuhan pajak; dan (3) efektivitas sistem administrasi perpajakan Coretax berpengaruh positif terhadap kepatuhan pajak. Temuan ini mengindikasikan bahwa peningkatan literasi perpajakan, penerapan sanksi yang tegas dan konsisten, serta sistem administrasi perpajakan yang terintegrasi dan mudah digunakan dapat mendorong peningkatan kepatuhan wajib pajak secara berkelanjutan.

Kata kunci: Pemahaman Perpajakan, Sanksi Administratif, Efektivitas Sistem Administrasi Perpajakan Coretax, Kepatuhan Pajak.

ABSTRACT

This research examines and analyses the effect of tax understanding, administrative sanction, and effectiveness of coretax tax administration systems on personal taxpayers' compliance at KPP Pratama Surabaya, Pabean Cantikan. It was due to the importance of tax compliance incline as an effort in optimizing state revenue, especially in the era of modernization of digital based tax administration systems.

The research applies quantitatively, with a correlational approach. Furthermore, the population consists of all personal taxpayers who are active at KPP Pratama Surabaya, Pabean Cantikan. The data were primary and collected using a questionnaire with Slovin formula, which has 5% mistakes. The questionnaires were distributed to tax payers as samples. Moreover, the data were analyzed using multiple linear regression with SPSS. After that, validity test, reliability test, classical assumption test, determination coefficient test, F-test, and t-test were used.

The result shows that (1) tax understanding has a positive effect on tax compliance; (2) administrative sanction has a positive effect on tax compliance; and (3) effectiveness of the Coretax tax administration system has a positive effect on tax compliance. The findings indicate that the increase of tax literacy, the implementation of consistent and firm sanction, and the integrated and ease of tax administration systems can support the rise of taxpayers' compliance which is sustainable.

***Keywords**: tax understanding, administrative sanction, effectiveness of Coretax administration systems, and tax Compliance.*