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Judul Skripsi : *PENGARUH PENERAPAN E-FILLING, KESADARAN WAJIB PAJAK DAN SANKSI PAJAK TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI (Studi Kasus pada Kantor Pelayanan Pajak Pratama Mamuju Sulawesi Barat).*

ABSTRAK

The research methodology used is quantitative, utilizing primary data obtained from questionnaires distributed to individual taxpayers (WPOP) registered at KPP Pratama Mamuju. A total of 100 respondents were sampled using a convenience sampling technique. Data analysis was conducted using multiple linear regression, including quality tests such as validity and reliability tests, and classical assumption tests (multicollinearity, heteroscedasticity, and normality tests), as well as hypothesis testing using t-statistics and f-statistics.

The results of this study show that, partially, the implementation of e-filing has a positive and significant effect on individual taxpayer compliance. Taxpayer awareness has a positive and significant effect on taxpayer compliance. Additionally, tax sanctions have a positive and significant effect on taxpayer compliance. Simultaneously, the variables of E-Filing implementation, taxpayer awareness, and tax sanctions have a positive and significant effect on individual taxpayer compliance.

This study indicates that the implementation of e-filing, taxpayer awareness, and tax sanctions each have a positive and significant impact on individual taxpayer compliance, both partially and simultaneously. This implies that improvements in e-filing implementation, taxpayer awareness, and tax sanction enforcement can increase levels of taxpayer compliance.

Kata Kunci: Penerapan E-Filling, Kesadaran Wajib Pajak, Sanksi Pajak, Kepatuhan Wajib Pajak Orang Pribadi

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Thesis Title : *THE EFFECT OF THE IMPLEMENTATION OF E-FILLING, TAXPAYER AWARENESS AND TAX SANCTIONS ON INDIVIDUAL TAXPAYER COMPLIANCE (Case Study at the Mamuju Pratama Tax Service Office in West Sulawesi).*

ABSTRACT

This study aims to analyze the effect of the implementation of e-filing, taxpayer awareness, and tax sanctions on taxpayer compliance.

The research methodology used was a quantitative method using primary data obtained from the distribution of questionnaires to WPOP registered at KPP Pratama Mamuju as many as 100 respondents through questionnaires sampling techniques using convenience sampling. Data analysis techniques use multiple linear regression by conducting quality tests consisting of validity and reliability tests as well as classical assumption tests (multicollinearity tests, heteroscedasticity and normality tests) and t-statistical and f-statistical hypothesis tests.

The results of this study show and significant partially the variable application of e-filing has a significant positive effect on individual taxpayer compliance. The variable of taxpayer awareness has a significant positive effect on taxpayer compliance. And the variable of tax sanctions has a significant positive effect on taxpayer compliance. The variables of the application of E-Filing, Taxpayer Awareness and Tax Sanctions simultaneously have a significant positive effect on individual taxpayer compliance.

Keywords : Implementation of E-Filing, Taxpayer Awareness, Tax Sanctions, Individual Taxpayer Compliance

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