ABSTRAK

PENGARUH IMPLEMENTASI *e-Filing* TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI DI KECAMATAN CICALENGKA

Penelitian ini bertujuan untuk mengetahui tingkat implementasi *e-Filing* dan Kepatuhan wajib Pajak Orang Pribadi karyawan swasta yang dikenai pemotongan PPh 21 di Kecamatan Cicalengka, serta mengetahui pengaruh implementasi *e-Filing* terhadap kepatuhan Wajib Pajak tersebut. Penelitian ini menggunakan metode kuantitatif dengan pendekatan asosiatif. Sampel ditentukan melalui teknik random sampling dan data dikumpulkan menggunakan kuesioner online. Analisis data dilakukan melalui uji validitas, reliabilitas, normalitas, heteroskedastisitas, korelasi pearson, dan regresi linear sederhana.Hasil penelitian menunjukkan bahwa implementasi *e-Filing* dan Kepatuhan Wajib Pajak berada dalam kategori baik. Terdapat pengaruh positif dan signifikan implementasi *e-Filing* terhadap kepatuhan Wajib Pajak, berdasarkan persamaan regresi Y = 9,640 + 0,530X, dengan nilai R sebesar 0,763 dan nilai R^2 sebesar 0,582. Artinya 58,2% variasi kepatuhan dapat dijelaskan oleh implementasi *e-Filing*.

Kata Kunci: ***e-Filing*, Kepatuhan Wajib Pajak,Wajib Pajak Orang Pribadi**

ABSTRACK

THE EFFECT OF e-Filing IMPLEMENTATION ON INDIVIDUAL TAXPAYER COMPLIANCE IN CICALENGKA DISTRICT

This study aims to determine the level of implementation of e-Filing and Compliance of Individual Taxpayers of private employees who are subject to withholding Income Tax 21 in Cicalengka District, as well as to determine the effect of e-Filing implementation on the compliance of these Taxpayers. This study uses a quantitative method with an associative approach. Samples were determined through random sampling techniques and data were collected using an online questionnaire. Data analysis was carried out through validity, reliability, normality, heteroscedasticity, pearson correlation, and simple linear regression tests. The results of the study show that the implementation of e-Filing and Taxpayer Compliance is in the good category. There is a positive and significant effect of the implementation of e-Filing on Taxpayer compliance, based on the regression equation $Y = 9{,}640 + 0{,}530X$, with an R value of 0,763 and an R^2 value of 0,582. This means that 58,2% of compliance variations can be explained by the implementation of e-Filing.

Keyword: e-Filing, Taxpayer Compliance, Individual Taxpayers