ABSTRAK

Dampak Kehadiran Relawan Pajak terhadap Tingkat Kepatuhan Pelaporan SPT Tahunan di KPP Pratama Bandung Bojonagara

Penelitian ini bertujuan untuk menganalisis pengaruh kehadiran relawan pajak terhadap tingkat kepatuhan Wajib Pajak Orang Pribadi (WPOP) dalam pelaporan Surat Pemberitahuan (SPT) Tahunan di KPP Pratama Bandung Bojonagara. Latar belakang penelitian didasari rendahnya kepatuhan WPOP dalam melaporkan SPT meskipun jumlah wajib pajak terus meningkat. Program relawan pajak yang merupakan kerja sama antara Direktorat Jenderal Pajak (DJP) dan perguruan tinggi diharapkan dapat membantu melalui edukasi, sosialisasi, serta asistensi teknis. Metode penelitian yang digunakan adalah kuantitatif dengan pendekatan deskriptif dan asosiatif, melalui penyebaran kuesioner kepada 150 responden. Hasil penelitian menunjukkan bahwa kehadiran relawan pajak dinilai "sangat baik" dengan rata-rata skor 4,44, sedangkan tingkat kepatuhan pelaporan SPT berada pada kategori "baik" dengan skor rata-rata 4,29. Analisis regresi sederhana membuktikan adanya pengaruh positif dan signifikan dengan koefisien determinasi sebesar 56,9%. Artinya, kehadiran relawan pajak mampu menjelaskan sebagian besar variasi tingkat kepatuhan, sementara sisanya dipengaruhi faktor lain.

Kata Kunci: Relawan Pajak, Kepatuhan Wajib Pajak, SPT Tahunan, e-Filing

ABSTRACT

The Impact of the Presence of Tax Volunteers on the Compliance Level of Annual Tax Return Reporting at KPP Pratama Bandung Bojonagara

This study aims to analyze the effect of the presence of tax volunteers on the compliance of Individual Taxpayers (WPOP) in filing their Annual Tax Returns (SPT) at KPP Pratama Bandung Bojonagara. The background of this research is the low compliance rate of taxpayers in reporting SPT, despite the continuous increase in the number of registered taxpayers. The tax volunteer program, a collaboration between the Directorate General of Taxes (DJP) and universities, is expected to improve compliance through education, socialization, and technical assistance. This research employs a quantitative method with descriptive and associative approaches by distributing questionnaires to 150 respondents. The results indicate that the presence of tax volunteers was rated "very good" with an average score of 4.44, while compliance in filing SPT was categorized as "good" with an average score of 4.29. Simple regression analysis shows a positive and significant effect, with a coefficient of determination of 56.9%, meaning that tax volunteers explain most of the variation in compliance levels, while the rest is influenced by other factors.

Keywords: Tax Volunteers, Taxpayer Compliance, Annual Tax Return, e-Filing