ABSTRAK

Fadiyah Deddy Bimbin, 2024. Pengaruh Insentif Pajak Akibat Covid-19, Penerapan *E-filing*, Pelayanan Pajak, Tarif Pajak dan Sanksi Pajak Pada KPP Pratama Kota Ternate*.* Ketua Komisi : Iqbal M. Aris Ali, Anggota Komisi: Irfan Zam Zam.

Penelitian ini bertujuan untuk menganalisis dan memperoleh bukti empiris apakah insentif pajak akibat covid-19, penerapan *e-filing*, pelayanan pajak, tarif pajak dan sanksi pajak berpengaruh terhadap kepatuhan wajib pajak pada KPP Pratama Kota Ternate. Penelitian ini merupakan jenis penelitian kuantitatif dengan bentuk *survey* menggunakan kuesioner. Populasi dalam penelitian ini adalah wajib pajak orang pribadi yang melaporkan SPT pada tahun 2022 yaitu 22.806 orang. Sampel yang diambil menggunakan metode *Random Sampling* dan penentuan jumlah sampel menggunakan rumus Slovin sebanyak 394 responden. Teknik analisis menggunakan statistik deskriptif dalam software SmartPLS versi 4. Dari hasil analisis didapatkan bahwa variabel insentif pajak, penerapan *e-filing* dan pelayanan pajak tidak berpengaruh terhadap kepatuhan wajib pajak, sedangkan variabel tarif pajak dan sanksi pajak berpengaruh positif terhadap kepatuhan wajib pajak jika dilihat dari Analisis *Path Coefficient.*

Kata Kunci: Kepatuhan Wajib Pajak, Insentif Pajak, Penerapan *E-filing*, Pelayanan Pajak, Tarif Pajak dan Sanksi Pajak.

ABSTRACT

Fadiyah Deddy Bimbin, 2024. *The Influence of Tax Incentives Due to Covid-19, Implementation of E-filing, Tax Services, Tax Rates and Tax Sanctions at KPP Pratama Ternate City. Chairman of the Commission: Iqbal M. Aris Ali, Member of the Commission: Irfan Zam Zam.*

This research aims to analyze and obtain empirical evidence whether tax incentives due to Covid-19, the implementation of e-filing, tax services, tax rates and tax sanctions have an effect on taxpayer compliance at the Ternate City KPP Pratama. This research is a type of quantitative research in the form of a survey using a questionnaire. The population in this study were individual taxpayers who reported SPT in 2022, namely 22,806 people. The samples were taken using the Random Sampling method and determining the number of samples using the Slovin formula as many as 394 respondents. The analysis technique uses descriptive statistics in SmartPLS software version 4. From the results of the analysis it is found that the tax incentive variables, implementation of e-filing and tax services have no effect on taxpayer compliance, while the tax rate and tax sanctions variables have a positive effect on taxpayer compliance when viewed from the perspective of Path Coefficient Analysis.

Keywords: Taxpayer Compliance, Tax Incentives, Implementation of E-filing, Tax Services, Tax Rates and Tax Sanctions.