

**THE EFFECT OF UNDERSTANDING TAX REGULATIONS,
TAXPAYER AWARENESS, AND TAX INCENTIVES ON
INDIVIDUAL TAXPAYER COMPLIANCE DURING THE
COVID-19 PANDEMIC**

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Abstract

In achieving tax success, an active role for taxpayers is needed to comply with their tax obligations. This study aims to determine whether there is an influence from understanding taxation, taxpayer awareness, and taxes on individual taxpayer compliance during the covid-19 pandemic. This study uses a quantitative method with the sample being individual taxpayers who are registered at South Cikarang Pratama Tax Service Office and get tax incentives during the covid-19 pandemic. The sampling technique used is simple random sampling with a total sample of 125 respondents. The data was processed and tested using the Partial Least Square method with the SmartPLS 3.0 application. The results of this study indicate that understanding tax regulations significantly affects the compliance of individual taxpayers during the covid-19 pandemic. Meanwhile, taxpayers and tax incentives have no effect on individual taxpayer compliance during the covid-19 pandemic.

Keywords: *Taxpayer compliance, understanding of tax regulations, awareness of taxpayers, and tax incentives.*

PENGARUH PEMAHAMAN PERATURAN PERPAJAKAN, KESADARAN WAJIB PAJAK, DAN INSENTIF PAJAK TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI SELAMA MASA PANDEMI COVID-19

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Abstrak

Dalam mencapai keberhasilan perpajakan dibutuhkan peran aktif wajib pajak untuk patuh terhadap kewajiban perpajakannya. Penelitian ini bertujuan untuk mengetahui apakah terdapat pengaruh dari pemahaman peraturan perpajakan, kesadaran wajib pajak, dan insentif pajak terhadap kepatuhan wajib pajak orang pribadi selama masa pandemi covid-19. Penelitian ini menggunakan metode kuantitatif dengan sampel adalah wajib pajak orang pribadi yang terdaftar di KPP Pratama Cikarang Selatan dan mendapatkan insentif perpajakan selama masa pandemi covid-19. Teknik pengambilan sampel menggunakan *simple random sampling* dengan jumlah sampel sebanyak 125 responden. Data diolah dan diuji menggunakan metode *Partial Least Square* dengan aplikasi SmartPLS 3.0. Hasil penelitian ini menunjukkan bahwa pemahaman peraturan perpajakan secara signifikan berpengaruh terhadap kepatuhan wajib pajak orang pribadi selama masa pandemi covid-19. Sementara, kesadaran wajib pajak dan insentif pajak tidak memiliki pengaruh terhadap kepatuhan wajib pajak orang pribadi selama masa pandemi covid-19.

Kata kunci: kepatuhan wajib pajak, pemahaman peraturan perpajakan, kesadaran wajib pajak, dan insentif pajak.