ABSTRAK

Skripsi dengan judul "Peran Relawan Pajak, Pemahaman Peraturan Perpajakan, dan Pelayanan Pendampingan Pelaporan terhadap Tingkat Kepatuhan Pelaporan SPT Tahunan Wajib Pajak Orang Pribadi di KPP Pratama Tulungagung Tahun 2025" ini ditulis oleh Saskiya Ayu Lestari, NIM.1860403222077, Pembimbing Firda Zulfa Zahriani, M.Sy.

Kata Kunci : Kepatuhan Wajib Pajak, Relawan Pajak, Pemahaman Peraturan Perpajakan, Pelayanan Pendampingan Pelaporan

Latar belakang penelitian ini adalah terjadinya penurunan tingkat kepatuhan Wajib Pajak Orang Pribadi dalam melaporkan Surat Pemberitahuan (SPT) Tahunan tercermin dari rendahnya tingkat pelaporan SPT Tahunan yang belum sebanding dengan potensi penerimaan pajak yang ada. Rendahnya kepatuhan tersebut diduga dipengaruhi oleh beberapa faktor, antara lain kurang optimalnya peran relawan pajak dalam memberikan edukasi, rendahnya pemahaman wajib pajak terhadap peraturan perpajakan, serta belum maksimalnya pelayanan pendampingan pelaporan yang diberikan. Apabila kondisi ini tidak segera ditangani berpotensi menghambat optimalisasi penerimaan negara dari sektor perpajakan yang merupakan sumber utama pembiayaan pembangunan nasional.

Penelitian ini bertujuan untuk ; (1) Pengaruh peran relawan pajak, pemahaman peraturan perpajakan, dan pelayanan pendampingan pelaporan terhadap kepatuhan pelaporan SPT Tahunan wajib pajak orang pribadi di KPP Pratama Tulungagung; (2) Pengaruh peran relawan pajak terhadap kepatuhan pelaporan SPT Tahunan wajib pajak orang pribadi di KPP Pratama Tulungagung; (3) Pemahaman peraturan perpajakan terhadap kepatuhan pelaporan SPT Tahunan wajib pajak orang pribadi di KPP Pratama Tulungagung; (4) Pelayanan pendampingan pelaporan terhadap kepatuhan pelaporan SPT Tahunan wajib pajak orang pribadi di KPP Pratama Tulungagung.

Metode penelitian yang digunakan metode pendekatan kuantitatif dengan jenis penelitian asosiatif. Populasi dan sampel yang digunakan yaitu Wajib Pajak Orang Pribadi yang terdaftar di KPP Pratama Tulungagung. Teknik pengambilan sampel menggunakan *accidental sampling* dengan jumlah responden sebanyak 100 orang dengan menggunakan data primer yang diperoleh melalui penyebaran angket. Teknik analisis menggunakan SPPS Versi 26.

Hasil penelitian menunjukkan bahwa secara simultan, (1) Peran relawan pajak, pemahaman peraturan perpajakan, dan pelayanan pendampingan pelaporan berpengaruh positif dan signifikan terhadap kepatuhan pelaporan SPT Tahunan Wajib Pajak Orang Pribadi di KPP Pratama Tulungagung; (2) Peran relawan pajak berpengaruh positif dan signifikan terhadap kepatuhan pelaporan SPT Tahunan Wajib Pajak Orang Pribadi di KPP Pratama Tulungagung; (3) Pemahaman peraturan perpajakan berpengaruh positif dan signifikan terhadap kepatuhan pelaporan SPT Tahunan Wajib Pajak Orang Pribadi di KPP Pratama Tulungagung; (4) Pelayanan pendampingan pelaporan tidak berpengaruh signifikan terhadap kepatuhan pelaporan SPT Tahunan Wajib Pajak Orang Pribadi.

ABSTRACT

This thesis, titled "The Role of Tax Volunteers, Understanding of Tax Regulations, and Assistance with Tax Return Filing on the Annual Tax Return Compliance Rate of Individual Taxpayers at the Tulungagung Tax Office in 2025," was written by Saskiya Ayu Lestari, Student ID No. 1860403222077, Advisor: Firda Zulfa Zahriani, M.Sy.

Keywords: Taxpayer Compliance, Tax Volunteers, Understanding of Tax Regulations, Reporting Assistance Services

The background of this study is the decline in the compliance rate of individual taxpayers in filing Annual Tax Returns (SPT), as reflected in the low rate of Annual Tax Return filing, which is not yet commensurate with the existing tax revenue potential. This low compliance is suspected to be influenced by several factors, including the suboptimal role of tax volunteers in providing education, taxpayers' limited understanding of tax regulations, and the insufficient reporting assistance services provided. If this situation is not addressed promptly, it has the potential to hinder the optimization of state revenue from the tax sector, which is the primary source of funding for national development.

This study aims to: (1) Examine the influence of the role of tax volunteers, understanding of tax regulations, and reporting assistance services on the compliance with Annual Tax Return (SPT) filing among individual taxpayers at the Tulungagung Primary Tax Office; (2) Examine the influence of the role of tax volunteers on the compliance with Annual Tax Return (SPT) filing among individual taxpayers at the Tulungagung Primary Tax Office; (3) The effect of understanding tax regulations on the annual tax return filing compliance of individual taxpayers at the Tulungagung Primary Tax Office; (4) The effect of reporting assistance services on the annual tax return filing compliance of individual taxpayers at the Tulungagung Primary Tax Office.

The research method employed a quantitative approach with an associative study design. The population and sample consisted of individual taxpayers registered at the Tulungagung Primary Tax Office. Sampling accidental sampling, with a sample size of 100 respondents, using primary data collected through the distribution of questionnaires. Data analysis was conducted using SPSS Version 26.

The research results indicate that, simultaneously, (1) the role of tax volunteers, understanding of tax regulations, and reporting assistance services have a positive and significant effect on the compliance with Annual Tax Return (SPT) filing among Individual Taxpayers at the Tulungagung Primary Tax Office; (2) The role of tax volunteers has a positive and significant effect on the compliance with Annual Tax Return filing by Individual Taxpayers at the Tulungagung Primary Tax Office; (3) Understanding of tax regulations has a positive and significant effect on the compliance with Annual Tax Return filing by Individual Taxpayers at the Tulungagung Primary Tax Office; (4) Reporting assistance services do not have a significant effect on the compliance with Annual Tax Return filing by Individual Taxpayers at the Tulungagung Primary Tax Office.