

ABSTRACT

The observe became created to find the impact of the application of e-Filing as well as the accuracy of annual tax reporting on personal taxpayer compliance. Quantitative methods have turn out to be an opportunity in explaining this effect has seen using a populace of 73.637 private taxpayer registered in KPP Pratama Surabaya Karangpilang in 2021 addition to samples obtained from the formula (Ferdinand, 2014). Purposive sampling strategies are used to take samples. Fact evaluation uses descriptive statistics, with the data quality test, classical assumption test, multiple linier regression analysis test, determination coefficient test, and hypothesis test. The outcomes verivy that application of e-Filing has a significant effect on the compliance of private taxpayer, the accuracy of annual tax return reporting has a ignificant effect on the compliance of private taxpayer, in addition to application of e-Filing and accuracy of annual tax return reporting has a simultaneous have a significant influence on the compliance of private taxpayer.

Keywords: Application e-Filing, Accuracy of Annual Tax Return Reporting, Personal Taxpayer Compliance

ABSTRAK

Pengkajian ini dibuat untuk mengetahui pengaruh penerapan *e-Filing* serta ketepatan pelaporan SPT Tahunan terhadap kepatuhan wajib pajak orang pribadi. Metode kuantitatif menjadi pilihan dalam menjelaskan pengaruh dari penelitian ini dengan menggunakan populasi 73.637 wajib pajak orang pribadi yang terdaftar di KPP Pratama Surabaya Karangpilang pada tahun 2021 serta 110 sampel yang diperoleh dari rumus (Ferdinand, 2014). Teknik *purposive sampling* digunakan untuk mengambil sampel. Analisis data menggunakan statistik deskriptif, dengan uji kualitas data, uji asumsi klasik, uji analisis regresi linier berganda, uji koefisien determinasi, dan uji hipotesis. Hasil penelitian menunjukkan penerapan *e-Filing* berpengaruh signifikan terhadap kepatuhan wajib pajak orang pribadi, ketepatan pelaporan SPT Tahunan berpengaruh signifikan terhadap kepatuhan wajib pajak orang pribadi, serta penerapan *e-Filing* dan ketepatan pelaporan SPT Tahunan secara simultan berpengaruh signifikan terhadap kepatuhan wajib pajak orang pribadi.

Kata Kunci: Penerapan *e-Filing*, Ketepatan Pelaporan SPT Tahunan, Kepatuhan Wajib Pajak Orang Pribadi