

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh sosialisasi perpajakan dan penerapan *e-filing* terhadap kepatuhan material wajib pajak. Objek penelitian adalah rumah makan khas sunda di Kota Sukabumi. Teknik pengambilan sampel menggunakan *Non-probability* Sampling dengan pendekatan *Sampling purposive* dengan jumlah responden sebanyak 52 orang wajib pajak rumah makan khas sunda. Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan deskriptif dan verifikatif melalui wawancara dan survei menggunakan kuesioner. Teknik analisis data meliputi uji hipotesis, analisis korelasi, analisis regresi linier sederhana, analisis koefisien determinasi parsial. Hasil penelitian menunjukkan bahwa: (1) Sosialisasi Berpengaruh Positif Terhadap Kepatuhan Material Wajib Pajak sebesar 55.9%. (2) Penerapan E-Filing Berpengaruh Positif Terhadap Kepatuhan Material Wajib Pajak sebesar 50.2%.

Kata Kunci: Sosialisasi Perpajakan, Penerapan *E-filing*, Kepatuhan Material Wajib Pajak

ABSTRACT

This study aims to analyze the effect of tax socialization and the application of e-filing on taxpayer material compliance. The object of research is a typical Sundanese restaurant in Sukabumi City. The sampling technique used Non-probability Sampling with a purposive sampling approach with a total of 52 respondents from typical Sundanese restaurant taxes. The research method used is quantitative method with descriptive and verification approaches through interviews and surveys using questionnaires. Data analysis techniques include hypothesis testing, correlation analysis, simple linear regression analysis, partial determination coefficient analysis. The results showed that: (1) Socialization has a positive effect on taxpayer material compliance by 55.9%. (2) E-Filing Implementation Has a Positive Effect on Taxpayer Material Compliance by 50.2%.

Keywords: Tax Socialization, E-filing Implementation, Taxpayer Material Compliance