

ABSTRAK

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“Pengaruh Insentif Pajak Kendaraan Bermotor Selama Pandemi Covid - 19 Terhadap Persepsi Atas Kepatuhan Wajib Pajak Kendaraan Bermotor Di Provinsi DKI Jakarta Serta Tinjauan Dari Perspektif Islam (Survei Pada Wajib Pajak Di Provinsi DKI Jakarta Tahun 2020-2021)”

96 + xiv halaman, 17 tabel, 2 gambar, dan 6 lampiran

Pandemi Covid-19 pada tahun 2020-2021 memberi efek besar pada ekonomi. Dampaknya ada di hampir semua sektor, seperti perpajakan. Akibat efek tersebut, banyak kebijakan yang diambil pemerintah mengatasi dampak pada masa Covid-19 pada tahun 2020. Insentif pajak dalam kebijakan pemerintah tahun 2020-2021 menghadapi dampak pandemi Covid-19 yakni PKB. Penelitian ini tujuannya mencari tahu efek insentif PKB pada persepsi kepatuhan wajib PKB di masa Covid - 19 2020-2021. Penelitian ini memakai teknik analisis data regresi linier sederhana serta penghitungan data lewat *SPSS Statistics 25*. Populasi penelitian yakni semua wajib pajak kendaraan bermotor di DKI Jakarta tahun 2020-2021. Sampel penelitian sejumlah 125 responden. Teknik pengambilan sampel penelitian ini yakni *Accidental Sampling*. Temuan memperlihatkan Insentif PKB pada masa Covid-19 2020-2021 memberikan pengaruh signifikan pada persepsi wajib pajak pada kepatuhan PKB. Insentif PKB yang ditawarkan di masa Covid-19 berefek di level persepsi kepatuhan wajib pajak kendaraan bermotor membayar pajak terutang, hingga menaikkan penerimaan PKB. Seperti di uraian Al-Qur'an dan Hadist, perpajakan Indonesia secara keseluruhan telah memenuhi syariat Islam pada setiap variabel pendukungnya.

Kata Kunci: Insentif Pajak Kendaraan Bermotor, Persepsi Atas Kepatuhan Wajib Pajak

ABSTRACT

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“The Effect of Motor Vehicle Tax Incentive During the Covid - 19 Pandemic on Perceptions Of Motor Vehicle Taxpayers Compliance in DKI Jakarta Province and Review from an Islamic Perspective (Survey of Taxpayers in DKI Jakarta Province for 2020-2021)”

96 + xiv pages, 17 tables, 2 figures, and 6 appendices

The economy was significantly impacted by the Covid-19 epidemic in the years 2020 and 2021. Nearly every aspect of life is affected, including taxation. As a result, the government has taken a variety of actions in 2020. One of the steps the government is taking in 2020 to alleviate the impacts of the Covid-19 outbreak is the Motor Vehicle Levy (PKB) tax incentive. The purpose of this study is to determine the impact of road tax incentives on DKI Jakarta road taxpayers' perceptions of compliance during the Covid-19 pandemic in 2020–2021. Using IBM SPSS Statistics 25 software and the fundamental linear regression data analysis approach, the data for this study were computed. The population of the research consists of all motor vehicle taxpayers who lived in DKI Jakarta in 2020–2021. 125 respondents made up the research sample for this study. The random Accidental Sampling is used in this investigation. Results demonstrate that during the 2020–2021 Covid-19 epidemic, views of road tax compliance are significantly impacted by road tax incentives (PKB). The perception of the level of compliance of motor vehicle taxpayers to pay the tax due has been altered by PKB incentives provided during the Covid-19, thereby increasing motor vehicle tax revenues. Also, as explained in the Qur'an and Hadith, Indonesia's overall taxation complies with the entire Islamic law in all supporting variables.

Keywords: Motor Vehicle Tax Incentive, Perceptions Of Taxpayer Compliance.