

## Abstrak

Dalam menaikan kualitas pelayanan pajak bagi wajib pajak, sehingga Direktorat Jendral Pajak mengimplementasikan sistem e-SPT untuk pelaporan pajak guna melihat tingkat kepatuhan wajib pajak. Kantor Pelayanan Pajak Pratama di Demak telah mengeluarkan aplikasi e-Lacak guna melayani masyarakat dan wajib pajak untuk memenuhi kewajiban bayar pajaknya.

Penelitian ini mempunyai tujuan untuk menganalisis pengaruh penerapan e-SPT Pajak, Pemahaman Pajak, maupun Penerapan e-Lacak kepada Kepatuhan Wajib Pajak. Peneliti melakukan penelitian dengan menggunakan jenis penelitian kausalitas dengan pendekatan kuantitatif. Populasinya adalah Wajib Pajak UMKM diwilayah Demak yang melaksanakan kewajiban bayar pajaknya pada Kantor Pelayanan Pajak Pratama Demak. Sampel yang dipergunakan sejumlah 50 UMKM dengan menggunakan metode *Convenience Sampling* serta *Purposive Sampling*. Pengumpulan data dengan menyebarkan Kuesioner (Angket) memakai *Skala Likert* 1-5 point, dan teknik analisis data yang dipergunakan mencakup: Analisis Statistik Deskriptif, Uji Instrument Penelitian, Uji Hipotesis, Uji Analisis Berganda, serta Uji Asumsi Klasik.

Hasil penelitian diperoleh kesimpulan bahwa: 1) Adanya pengaruh signifikansi e-SPT Pajak terhadap kepatuhan wajib pajak. 2) Ada pengaruh signifikan pemahaman pajak terhadap kepatuhan wajib pajak. 3) Ada pengaruh signifikan penerapan e-Lacak kepada kepatuhan wajib pajak.

Kata Kunci: e-SPT Pajak, Pemahaman Pajak, Penerapan e-Lacak.

## Abstract

In improving the quality of tax services for taxpayers, the Directorate General of Taxes implements an e-SPT system for tax reporting in order to see the level of taxpayer compliance. The Pratama Tax Service Office in Demak has issued an e-Lacak application to serve the public and taxpayers to fulfill their tax obligations.

This study aims to analyze the effect of applying e-SPT Tax, Tax Understanding, and Application of e-Track to Taxpayer Compliance. Researchers conducted research using causality research with a quantitative approach. The population is UMKM Taxpayers in the Demak area who carry out their tax obligations at the Demak Pratama Tax Service Office. The sample used is 50 UMKM using the Convenience Sampling and Purposive Sampling methods. Collecting data by distributing Questionnaires (Questionnaires) using a Likert Scale of 1-5 points, and the data analysis techniques used include: Descriptive Statistical Analysis, Research Instrument Test, Hypothesis Testing, Multiple Analysis Test, and Classical Assumption Test.

The results of the study concluded that: 1) There is a significant effect of e-SPT Tax on taxpayer compliance. 2) There is a significant effect of tax understanding on taxpayer compliance. 3) There is a significant effect of the implementation of e-Lacak on taxpayer compliance.

Keywords: e-SPT Tax, Tax Understanding, Application of e-Track.

