

## ABSTRAK

### **PENGARUH IMPLEMENTASI *E-GOVERNANCE* (NPWPD ONLINE) DAN KESADARAN WAJIB PAJAK TERHADAP KEPATUHAN WAJIB PAJAK REKLAME DI KABUPATEN LAMPUNG TIMUR TAHUN 2021**

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*Self assesment* sebagai salah satu upaya penerapan *E- Government* atau NPWPD (Nomor Pokok Wajib Pajak Daerah) *online* salah satu reformasi yang dilakukan oleh Badan Pendapatan Daerah Kabupaten Lampung Timur. ketidak tercapaian realisasi pada tahun 2016 dan 2017 disebabkan kurangnya kepatuhan wajib pajak reklame dalam membayar pajak. Penelitian ini bertujuan untuk Mengetahui seberapa besar pengaruh implementasi *e-goverment* (NPWPD *online*) dan kesadaran wajib pajak terhadap kepatuhan wajib pajak reklame di Kabupaten Lampung Timur. Penelitian ini menggunakan metode kuantitatif. Variabel independent (X) dalam penelitian ini adalah implementasi *E-Goverment* NPWPD Online (X1) dan Kesadaran wajib pajak (X2) serta variabel dependent Kepatuhan wajib pajak reklame (Y). Pengumpulan data menggunakan koesioner, populasi berjumlah 554 wajib pajak reklame dan sampel penelitian berjumlah 91 wajib pajak reklame. Analisi menggunakan teori *Technology Acceptance Model* (TAM) dan teori atribusi. Hasil penelitian menunjukkan Implementasi *E-Governance* NPWPD Online berpengaruh terhadap Kepatuhan Wajib Pajak Reklame dengan nilai thitung sebesar  $4,908 > 1.667$  serta nilai signifikasi (sig t)  $0.000 < 0.05$ . Nilai R Square 0,213, Maka Pengaruhnya sebesar 21,3%. Kesadaran wajib pajak berpengaruh terhadap Kepatuhan Wajib Pajak Reklame di dengan nilai thitung sebesar  $3,339 > 1.667$  serta nilai signifikasi (sig t) sebesar  $0.001 < 0.05$ . Nilai R Square sebesar 0,111 Maka Pengaruhnya sebesar 11,1%. Implementasi *e-goverment* (NPWPD *online*) dan kesadaran wajib pajak memiliki pengaruh positif dan signifikan terhadap kepatuhan wajib pajak reklame di Kabupaten Lampung Timur, dengan nilai Fhitung sebesar 13,900 dan Ftabel diperoleh nilai sebesar 3.13, serta nilai signifikasi F atau P *value* sebesar  $0.000 < 0.05$ , serta atas Koefesien Determinasi (*R Square*) sebesar 0,240 artinya implementasi *e-goverment* (NPWPD *online*) dan kesadaran wajib pajak memiliki pengaruh sebesar 24% terhadap Kepatuhan Wajib Pajak Reklame di Kabupaten Lampung Timur.

**Kata Kunci : *e-governance*, pajak reklame, NPWPD online,**

## ABSTRACT

### **THE EFFECT OF E-GOVERNANCE IMPLEMENTATION (NPWPD ONLINE )AND TAXPAYER AWARENESS ON ADVERTISING TAXPAYER COMPLIANCE IN REGENCY EAST LAMPUNG YEAR 2021**

By

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*Self-assessment as an effort to implement online E-Government or NPWPD (Regional Taxpayer Identification Number) is one of the reforms carried out by the Regional Revenue Agency of East Lampung Regency. the non-achievement of realization in 2016 and 2017 was due to the lack of compliance of the billboard taxpayer in paying taxes. This study aims to determine how much influence the implementation of e-government (NPWPD online) and taxpayer awareness has on the compliance of billboard taxpayers in East Lampung Regency. This study uses quantitative methods. The independent variable (X) in this study is the implementation of E-Government NPWPD Online (X1) and Taxpayer Awareness (X2) and the dependent variable is Advertisement taxpayer compliance (Y). Collecting data using a questionnaire, the population is 554 billboard taxpayers and the research sample is 91 billboard taxpayers. The analysis uses the Technology Acceptance Model (TAM) theory and attribution theory. The results showed that the implementation of E-Governance NPWPD Online had an effect on the Compliance of Advertisement Taxpayers with a tcount of  $4.908 > 1.667$  and a significance value (sig t) of  $0.000 < 0.05$ . The value of R Square is 0.213, so the effect is 21.3%. Taxpayer awareness has an effect on Advertisement Taxpayer Compliance with a t-count value of  $3.339 > 1.667$  and a significance value (sig t) of  $0.001 < 0.05$ . The value of R Square is 0.111, so the effect is 11.1%. The implementation of e-government (online NPWPD) and taxpayer awareness has a positive and significant impact on the compliance of billboard taxpayers in East Lampung Regency, with an Fcount of 13.900 and Ftable a value of 3.13, and a significance value of F or P value of  $0.000 < 0.05$ , and the coefficient of determination (R Square) of 0.240 means that the implementation of e-government (NPWPD online) and taxpayer awareness has an influence of 24% on billboard taxpayer compliance in East Lampung Regency.*

**Keywords: e-governance, advertisement tax, online NPWPD,**