

ABSTRAK

ANALISIS TINGKAT KEPATUHAN WAJIB PAJAK SEBELUM, SAAT, DAN SESUDAH PANDEMI COVID-19 (STUDI PEMBAYARAN PAJAK BUMI DAN BANGUNAN TAHUN 2019-2024 DI BANDAR LAMPUNG)

Oleh

JULIA WULANDARI

Pajak Bumi dan Bangunan (PBB) salah satu sumber pajak yang berpotensi dalam Pendapatan Asli Daerah, namun realisasi penerimaan PBB belum optimal sehingga meningkatkan tunggakan. Kondisi ini dipengaruhi oleh kurangnya kesadaran pajak serta penurunan kondisi ekonomi selama pandemi Covid-19 yang berdampak pada kemampuan membayar pajak. Sebagai respon pemerintah menerapkan kebijakan fiskal berupa pengurangan tarif PBB. Tujuan penelitian untuk menganalisis perbedaan tingkat kepatuhan wajib pajak penerima pengurangan tarif dalam membayar PBB tahun 2019-2024 yang terbagi menjadi periode sebelum-saat-sesudah pandemi Covid-19 Kecamatan Sukarame Kota Bandar Lampung. Jenis penelitian deskriptif komparatif dengan pendekatan kuantitatif, metode analisis uji *paired sample t-test* serta analisis kemampuan membayar pajak (*ability to pay tax*) dan kemauan membayar pajak (*willingness to pay tax*). Hasil penelitian menunjukkan terdapat perbedaan signifikan tingkat kepatuhan antara periode sebelum-saat-sesudah dengan kecenderungan penurunan kepatuhan. Sedangkan kepatuhan periode sebelum-saat (2022) tidak terdapat perbedaan signifikan karena kesamaan pola pembayaran. Kemampuan membayar pajak mulai membaik, namun tingkat kepatuhan cenderung fluktuatif dan stagnan. Stagnasi kepatuhan dipengaruhi oleh faktor kemauan membayar pajak yang belum optimal, rendahnya konsekuensi keterlambatan akibat kebijakan penghapusan sanksi, variasi skema insentif, kurangnya sosialisasi, serta preferensi sistem pembayaran. Oleh karena itu, peningkatan kepatuhan PBB memerlukan strategi kebijakan yang menekankan penguatan kesadaran dan konsistensi penegakan kewajiban pajak.

Kata kunci: Kepatuhan Wajib Pajak, Pengurangan Tarif, Kemampuan Membayar Pajak, Kemauan Membayar Pajak.

ABSTRACT**ANALYSIS OF TAXPAYER COMPLIANCE LEVELS BEFORE, DURING
AND AFTER THE COVID-19 PANDEMIC (STUDI OF LAND AND
BUILDING TAX PAYMENTS FROM 2019-2024 IN BANDAR LAMPUNG
CITY)**

By

JULIA WULANDARI

Land and Building Tax (PBB) is a potential source of tax in Regional Original Income (PAD), however its revenue realization remains suboptimal, resulting in increasing tax arrears. This condition is influenced by low tax awareness and the deterioration of economic conditions during the Covid-19 pandemic, which affected taxpayers ability to pay. In response, the local government implemented a fiscal policy in the form of PBB tax rate reductions. This study aims to analyze differences in the compliance levels of taxpayers receiving PBB tax reductions during the period 2019–2024, covering the pre-pandemic, pandemic, and post-pandemic periods in Sukarame District, Bandar Lampung City. This research employs a descriptive comparative design with a quantitative approach, utilizing a paired sample t-test as well as analyses of ability to pay tax and willingness to pay tax. The results indicate significant differences in taxpayer compliance across periods, with an overall declining trend. However, no significant difference was found between the pre-pandemic and pandemic periods (2022) due to similar payment patterns. Although taxpayers' ability to pay has gradually improved, compliance levels remain fluctuating and stagnant. This stagnation is influenced by suboptimal willingness to pay, low perceived consequences of late payments due to repeated penalty waivers, variations in incentive schemes, limited policy socialization, and payment system preferences. Therefore, improving PBB compliance requires policy strategies that emphasize strengthening tax awareness and ensuring consistent enforcement of tax obligation.

Keywords: *Taxpayer Compliance, Tax Rate Reduction, Ability to Pay Tax, Willingness to Pay Tax.*