

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Insentif Pajak Covid-19, Omnibus Law dan Penagihan Pajak terhadap Penerimaan Pajak. Objek dari penelitian ini adalah Pengusaha Kena Pajak (PKP) yang terdaftar di Kantor Pelayanan Pajak Pratama Tangerang Timur. Jumlah sampel yang digunakan sebanyak 100 PKP dengan metode *Purposive Sampling*. Pengumpulan data dilakukan dengan menyebarkan kuesioner melalui Google Form. Metode analisis yang digunakan adalah Uji Statistik Deskriptif, Uji Kualitas Data, Uji Asumsi Klasik, Uji Hipotesis dan Analisis Regresi Linear Berganda dengan menggunakan aplikasi Statistical Package For Social Sciences (SPSS) versi 25. Hasil Penelitian menunjukkan bahwa Insentif Pajak Covid-19, Omnibus Law dan Penagihan Pajak berpengaruh terhadap Penerimaan Pajak.

Kata Kunci : Insentif Pajak Covid-19, Omnibus Law, Penagihan Pajak, Penerimaan Pajak.



ABSTRACT

This study aims to analyze the effect of Covid-19 Tax Incentives, Omnibus Law and Tax Collection on Tax Revenue. The object of this study is a Taxable Entrepreneur (PKP) registered at the East Tangerang Tax Service Office. The number of samples used as many as 100 PKP with purposive sampling method. Data was collected by distributing questionnaires through Google Form. The analytical method used is Descriptive Statistical Test, Data Quality Test, Classical Assumption Test and Hypothesis Testing using the Statistical Package For Social Sciences (SPSS) version 25 application. The results showed that the Covid-19 Tax Incentive, the Omnibus Law and Tax Collection has an effect on Tax Revenue.

Keywords : Covid-19 Tax Incentives, Omnibus Law, Tax Collection, Tax Revenue.

