# PENGARUH INSENTIF PAJAK, SANKSI PAJAK DAN *E-FILING*

**TERHADAP TINGKAT KEPATUHAN WAJIB PAJAK SELAMA COVID-19 DI KANTOR PELAYANAN PRATAMA MEDAN PETISAH**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh insentif pajak, sanksi pajak, dan *e-filing* terhadap kepatuhan wajib pajak. Populasi penelitian adalah seluruh wajib pajak KPP Pratama Medan Petisah, menggunakan metode purposive sampling dengan sampel sebanyak 95 wajib pajak. Metode analisis data menggunakan analisis regresi linier berganda dengan program SPSS 23.0. Hasil penelitian menunjukkan bahwa pengaruh insenitf pajak berpengaruh signifikan terhadap kepatuhan wajib pajak. Sanksi pajak berpengaruh signifikan terhadap kepatuhan wajib pajak*. e-filing* berpengaruh signifikan terhadap kepatuhan wajib pajak. Secara bersama-sama, pengaruh insentif pajak, sanksi pajak, dan *e-filing* berpengaruh signifikan terhadap kepatuhan wajib pajak.

Kata kunci : Pengaruh Insentif Pajak, Sanksi pajak, *e-filing*, dan kepatuhan wajib pajak

***THE EFFECT OF TAX INCENTIVES, TAX SANCTIONS AND E-FILING ON TAXPAYER COMPLIANCE RATES DURING COVID-19 AT KANTOR PELAYANAN PRATAMA MEDAN PETISAH***

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***ABSTRACT***

*The objective of this research was to determine the effect of tax incentives, tax sanctions, and e-filing on taxpayer compliance. The research population is the entire taxpayer of KPP Pratama Medan Petisah, was using the purposive sampling method with a sample of 95 taxpayers. The data analysis method used multiple linear regression analysis with the SPSS 23.0 program. The results showed that the influence of tax insentive had a significant effect on taxpayer compliance. Tax sanctions have a significant effect on taxpayer compliance. e- filing has a significant effect on taxpayer compliance. Taken together, the influence of tax incentives, tax sanctions, and e-filings has a significant effect on taxpayer compliance.*

*Keywords: The Effect of Tax Incentives, Tax Sanctions, e-filing, and taxpayer compliance*