

ABSTRACT

Laili Siktin Agustina, The Influence of NIK-NPWP Integration, Tax Knowledge, and Trust in Government on the Tax Compliance of Non-Employee Individual Taxpayers. Under the supervision of Dr. Gita Arasy Harwida S.E., M. Tax., QIA.

This study aims to analyze the influence of NIK-NPWP integration, tax knowledge, and trust in the government on the tax compliance of non employee Individual Taxpayers (WPOP) in East Java in 2024. This research uses a quantitative approach with a survey method through questionnaires. A sample of 100 respondents, consisting of non-employee WPOP (entrepreneurs and freelancers) in East Java, was selected using purposive sampling technique. Data were analyzed using multiple linear regression analysis with the help of SPSS version 25 software to test the influence of the independent variables NIK-NPWP integration, tax knowledge, and trust in the government on the dependent variable, tax compliance. Based on the analysis results, it can be concluded that NIK-NPWP integration, tax knowledge, and trust in the government have a proven positive and significant effect on increasing the compliance of non-employee WPOP.

Keywords: *NIK-NPWP Integration, Tax Knowledge, Trust in Government, Tax Compliance, Non-Employee Individual Taxpayer, Theory of Planned Behavior.*

ABSTRAK

Laili Siktin Agustina, Pengaruh Integrasi NIK-NPWP, Pengetahuan Pajak dan Kepercayaan Terhadap Pemerintah Terhadap Kepatuhan Wajib Pajak Orang Pribadi Non Karyawan. Dibawah bimbingan Dr. Gita Arasy Harwida S.E., M. Tax. QIA.

Penelitian ini bertujuan untuk menganalisis pengaruh integrasi NIK-NPWP, pengetahuan pajak, dan kepercayaan terhadap pemerintah terhadap tingkat kepatuhan Wajib Pajak Orang Pribadi (WPOP) non karyawan di Jawa Timur pada tahun 2024. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei melalui kuesioner. Sampel sebanyak 100 responden yang merupakan WPOP non karyawan (pengusaha dan pekerja bebas) di Jawa Timur dipilih menggunakan teknik *purposive sampling*. Data dianalisis menggunakan analisis regresi linier berganda dengan bantuan software SPSS versi 25 untuk menguji pengaruh variabel independen integrasi NIK-NPWP, pengetahuan pajak, kepercayaan terhadap pemerintah terhadap variabel dependen kepatuhan pajak. Berdasarkan hasil analisis, dapat disimpulkan bahwa integrasi NIK-NPWP, pengetahuan pajak, dan kepercayaan terhadap pemerintah terbukti berpengaruh positif dan signifikan dalam meningkatkan kepatuhan WPOP non karyawan.

Kata Kunci: Integrasi NIK-NPWP, Pengetahuan Pajak, Kepercayaan terhadap Pemerintah, Kepatuhan Pajak, WPOP Non Karyawan, *Theory of Planned Behavior*.