

ABSTRAK

Oktaningtias Wahyu Pratama. 2026. Upaya Peningkatan Edukasi Pajak Penghasilan Orang Pribadi (PPh OP) Melalui Perancangan *Game* Interaktif (*Taxmigo*). Tugas Akhir. Program Studi D3 Manajemen Pajak, Fakultas Ekonomi dan Bisnis, UNIVERSITAS PGRI MADIUN. Pembimbing (I) Nik Amah, S.E., M.Si., CTT., CSRS (II) Aliffianti Safiria Ayu Ditta, S.E., M.Ak., CTT.

Penelitian ini dilatarbelakangi oleh rendahnya pemahaman Wajib Pajak Orang Pribadi (WP OP) dalam memahami proses pengisian, perhitungan, dan pelaporan SPT Tahunan PPh OP secara mandiri. Penelitian ini bertujuan untuk mengetahui pemahaman WP OP serta merancang media edukasi perpajakan berbasis *game Taxmigo*, dengan mempertimbangkan penerimaan pengguna berdasarkan teori *Technology Acceptance Model* (TAM). Metode penelitian menggunakan *Research and Development* (R&D) dengan pendekatan kualitatif deskriptif melalui model 4D yang dimodifikasi pada tahap *Define* (Pendefinisian) dan *Design* (Perancangan). Data dikumpulkan melalui kuesioner terbuka kepada WP OP dan petugas pajak di KPP Pratama Madiun, kemudian dianalisis melalui reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan kendala berupa perubahan sistem DJP *Online* ke *Coretax*, keterbatasan pemahaman mengenai perpajakan, serta kemampuan teknologi digital. Kontribusi penelitian ini menghasilkan rancangan *game Taxmigo* berbasis web dengan simulasi SPT Tahunan. Materi *Taxmigo* telah divalidasi oleh dua validator dengan kategori “Sangat Layak”. Penelitian selanjutnya disarankan melanjutkan tahap *Development* (Pengembangan) dan *Disseminate* (Penyebarluasan).

Kata Kunci: Wajib Pajak Orang Pribadi, SPT Tahunan, Edukasi Perpajakan, *Research and Development* (R&D), *Taxmigo*

ABSTRACT

Oktaningtias Wahyu Pratama. 2026. Improving Individual Income Tax Education Throught the Design of an Interactive Game (Taxmigo). D3 Thesis. Tax Management Vocational Department, Faculty of Economics and Business, UNIVERSITAS PGRI MADIUN. Supervisors (I) Nik Amah, S.E., M.Si., CTT., CSRS (II) Aliffianti Safiria Ayu Ditta, S.E., M.Ak., CTT.

This study was motivated by the limited understanding among individual taxpayers regarding the independent processes of filling out, calculating, and reporting their Annual Income Tax Returns (SPT Tahunan PPh OP). The study aimed to assess individual taxpayers' understanding and to design a game-based tax education tool called "Taxmigo," while evaluating user acceptance based on the Technology Acceptance Model (TAM). A Research and Development (R&D) method with a descriptive qualitative approach was employed, utilizing a modified 4D model specifically for the Define and Design stages. Data were collected via open-ended questionnaires distributed to individual taxpayers and tax officers at the Madiun Primary Tax Office (KPP Pratama Madiun) and subsequently analyzed through data reduction, data presentation, and conclusion drawing. The findings revealed challenges such as the transition from the DJP Online system to Coretax, limited tax knowledge, and varying levels of digital technology proficiency. The study resulted in the design of a web-based Taxmigo game featuring an Annual Tax Return simulation. The Taxmigo content was validated by two experts and rated as "Highly Suitable." Future research is recommended to proceed with the Development and Dissemination stages.

Keywords: Individual Taxpayers, Annual Tax Returns, Tax Education, Research and Development (R&D), Taxmigo