

Pengaruh Self Assessment System terhadap Kepatuhan Wajib Pajak Orang Pribadi

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ABSTRACT

This study aims to determine the implementation of the self-assessment system, determine the compliance of individual taxpayers, and find out how much influence the self-assessment system has on individual taxpayer compliance. The method used in this research is the descriptive analysis method. The technique used in collecting data is done through a questionnaire with 32 respondents as KPP Pratama employees in Bandung. The data analysis technique carries out through descriptive analysis and verification analysis. The study results found that the self-assessment system was in the relatively good category with an average score of 3.14 and for individual taxpayer compliance was in the relatively good category with an average score of 3.06. Then the self-assessment system is said to be adequate in increasing individual taxpayer compliance, proven to affect individual taxpayer compliance by 46.0%. In comparison, the remaining 54.0% influence by other factors not examined in this study, such as the administrative system's condition, taxation, services to taxpayers, tax law enforcement, tax rates, and so on. Thus it can be concluded that there is an effect of the self-assessment system on individual taxpayer compliance.

Keywords: self-assessment system, individual taxpayer compliance.

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pelaksanaan self assessment system, untuk mengetahui kepatuhan wajib pajak orang pribadi dan mengetahui seberapa besar pengaruh self assessment system terhadap kepatuhan wajib pajak orang pribadi. Metode yang digunakan dalam penelitian adalah metode analisis deskriptif dimana teknik yang digunakan dalam mengumpulkan data dilakukan melalui kuesioner dengan responden sebanyak 32 pegawai KPP Pratama di Kota Bandung. Teknik analisis data dilakukan melalui analisis deskriptif dan analisis verifikatif. Berdasarkan hasil penelitian didapat self assessment system berada pada kategori cukup baik dengan skor rata-rata 3.14 dan untuk kepatuhan wajib pajak orang pribadi berada pada kategori cukup baik pula dengan skor rata-rata 3,06. Lalu self assessment system dikatakan sangat memadai dalam meningkatkan kepatuhan wajib pajak orang pribadi terbukti berpengaruh terhadap kepatuhan