

ABSTRACT

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THE IMPACT OF TAX AMNESTY IMPLEMENTATION TOWARDS INDIVIDUAL TAXPAYER COMPLIANCE AT KPP PRATAMA MEDAN KOTA

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Tax revenue has an important role for the country's development as the funds will largely be used for the development. Tax revenue contributes a significant amount towards the overall state revenue. The problem that often appears for tax revenue realization is the non-compliance of taxpayers towards their taxation obligations. The government of Indonesia stipulated an ambitious fiscal policy called Tax Amnesty in July 2016 to improve tax revenue realization and taxpayer's compliance. The objective of this research is to identify the relationship, the significant influence and the contribution between Tax Amnesty implementation and individual taxpayer compliance at *KPP Pratama Medan Kota*.

The research design uses quantitative method. The sampling technique used in this research is convenience sampling. Primary data is obtained from questionnaire completed by 100 respondents. Secondary data is obtained from the data provided by *KPP Pratama Medan Kota*. The data analysis technique used in this research is the Pearson Correlation Analysis.

The result of this research shows that Tax Amnesty implementation has a positive relationship and significant influence on individual taxpayer compliance at *KPP Pratama Medan Kota*. The contribution of Tax Amnesty implementation towards individual taxpayer compliance is 12,2%, while the remaining influence comes from variables outside this research. The data analysis result using Pearson Correlation showed a weak correlation with positive direction, with the correlation coefficient of +0,361.

Key words: Tax Amnesty, individual taxpayer compliance, tax compliance.

References: 34