

ABSTRACT

ALBERT

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THE IMPACT OF TAX EXAMINATION, TAX SANCTION AND TAX INCENTIVE TOWARDS THE INDIVIDUAL TAXPAYER COMPLIANCE AT KPP PRATAMA MEDAN BARAT

(xiii+78 pages; 7 figures; 16 tables; 4 appendixes)

The purpose of this research is to analyze tax examination, tax sanction and tax incentive as the variables that might influence taxpayer compliance at KPP Pratama Medan Barat. The population was taken from individual taxpayers registered at KPP Pratama Medan Barat. The research sample was taken from taxpayer enlisted at KPP Pratama Medan Barat. The research sample is 100 respondents and information was collected using accidental sampling method, by disseminating questionnaire to taxpayer who are going by KPP Pratama Medan Barat. The information were analyzed utilizing multiple linear regression. The results show that tax sanction and tax incentive partially impact taxpayer compliance at KPP Pratama Medan Barat, whereas tax examination does not partially impact taxpayer compliance at KPP Pratama Medan Barat. Besides, tax examination, tax sanction and tax incentive simultaneously impact the taxpayer compliance at KPP Pratama Medan Barat. The value of the coefficient of determination shows that tax examination, tax sanction and tax incentive are able to explain 26,8% the variation of taxpayer compliance whereas the remaining 73.2% is influenced or clarified by other factors which are not included in this research.

Keywords: Tax Compliance, Tax Examination, Tax Sanction, Tax Incentive.

References: 15 (2000 – 2020)

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Tujuan penelitian ini adalah untuk menganalisis pemeriksaan pajak, sanksi perpajakan dan insentif pajak sebagai variabel-variabel yang dapat mempengaruhi kepatuhan wajib pajak di KPP Pratama Medan Barat. Populasi diambil dari wajib pajak orang pribadi yang terdaftar di KPP Pratama Medan Barat. Sampel penelitian diambil dari wajib pajak yang terdaftar di KPP Pratama Medan Barat. Sampel penelitian adalah 100 responden dan informasi dikumpulkan dengan metode accidental sampling, dengan menyebarkan kuesioner kepada wajib pajak yang akan berangkat oleh KPP Pratama Medan Barat. Informasi dianalisis menggunakan regresi linier berganda. Hasil penelitian menunjukkan bahwa sanksi perpajakan dan insentif pajak berpengaruh signifikan terhadap kepatuhan wajib pajak di KPP Pratama Medan Barat, sedangkan pemeriksaan pajak tidak berpengaruh signifikan terhadap kepatuhan wajib pajak di KPP Pratama Medan Barat. Selain itu, pemeriksaan pajak, sanksi perpajakan dan insentif pajak secara bersamaan berpengaruh terhadap kepatuhan wajib pajak di KPP Pratama Medan Barat. Nilai koefisien determinasi menunjukkan bahwa pemeriksaan pajak, sanksi pajak dan insentif pajak sebesar 26,8% sedangkan sisanya sebesar 73,2% dipengaruhi atau dijelaskan oleh faktor lain yang tidak termasuk dalam penelitian ini.

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