

ABSTRACT

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THE IMPACT OF THE ACCEPTANCE OF E-FILING SYSTEM, TAX AWARENESS, AND TAX SANCTIONS TOWARDS EMPLOYEE'S TAX COMPLIANCE ON PT MITRA MAS

(xvii+85 pages; 7 figures; 27 tables; 13 appendixes)

Because taxes are one of the most important incomes for the state, the level of tax compliance needs to be increased so that the government can collect taxes from the public properly. To improve tax compliance, an efficient tax reporting system is needed, awareness of the importance of paying taxes, and obeying tax regulations so as not to be subject to tax sanctions. Thus, this study aims to determine and analyze whether the effect of e-filing system acceptance, tax awareness, and tax sanctions has an effect on taxpayer compliance.

This research is conducted by using the quantitative research method. Data were taken from the responses of the questionnaire that was distributed to PT Mitra Mas companies with total 60 employees as the sample.

Based on the results of research and analysis by using SPSS 25 indicate that: The Acceptance of E-filing and Tax Awareness has a significant impact towards Tax compliance, and Tax sanctions partially do not influence tax compliance. However, the acceptance of e-filing, tax awareness, and tax sanctions have a significant impact towards Employee Tax Compliance.

Keywords: E-filing System, Tax Awareness, Tax Sanctions, and Tax Compliance

References: 20(2012-2021)

ABSTRAK

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PENGARUH PENERIMAAN SISTEM E-FILING, KESADARAN PAJAK, DAN SANKSI PAJAK TERHADAP KEPATUHAN WAJIB PAJAK KARYAWAN PADA PT MITRA MAS

(xvii+ 88 halaman; 7 gambar; 27 tabel; 13 lampiran)

Dikarenakan pajak merupakan salah satu penghasilan terpenting bagi negara, maka tingkat kepatuhan pajak perlu ditingkatkan agar masyarakat dapat membayar pajak dengan baik dan benar. Untuk meningkatkan kepatuhan pajak, diperlukan sistem pelaporan pajak yang efisien, kesadaran akan pentingnya membayar pajak, dan mentaati peraturan perpajakan agar tidak dikenakan sanksi pajak. Maka, Penelitian ini bertujuan untuk mengetahui dan menganalisis apakah pengaruh penerimaan sistem e-filing, kesadaran pajak, dan sanksi pajak memiliki pengaruh terhadap kepatuhan wajib pajak.

Penelitian ini dilakukan dengan menggunakan metode penelitian kuantitatif, data diambil dari tanggapan kuesioner yang disebarkan kepada PT Perusahaan Mitra Mas dengan jumlah 60 karyawan sebagai sampel.

Berdasarkan hasil penelitian dan analisis dengan menggunakan SPSS 25 menunjukkan bahwa: Penerimaan E-filing dan Tax Awareness berpengaruh signifikan terhadap kepatuhan Pajak dan sanksi perpajakan secara parsial tidak berpengaruh terhadap kepatuhan perpajakan. Namun penerimaan e-filing, tax awareness dan sanksi perpajakan memiliki pengaruh yang signifikan terhadap kepatuhan wajib pajak.

Kata Kunci: Sistem e-filing, Kesadaran Pajak, Sanksi Pajak, dan Kepatuhan Pajak

Referensi: 20 (2012-2021)