

ABSTRACT

CATHRIN

00000023075

THE INFLUENCE OF SELF ASSESSMENT SYSTEM, TAX RATES AND TAX SANCTIONS ON EMPLOYEES' TAX COMPLIANCE AT PT. KAWI AGUNG KENCANA

(xvii + 99 pages; 3 figures; 24 tables; 11 appendices)

In tax collection, which is like a sense of fairness and certainty in the formulation of policies and their implementation. The government is trying to supervise, analyze, study, and improve tax administration so that it can lead to better tax services. The trust of taxpayers to register, calculate, pay and report their own tax obligations is given as a change in the taxation system from Official Assessment to Self Assessment. In addition to the self assessment system, the government's strategy to increase tax revenue and at the same time increase taxpayer compliance in paying taxes, the government also applies tax sanctions. One of the things that affects the low compliance with paying taxes is the tax rate. Tax rate is one of the factors that influence the low compliance of taxpayers in paying taxes. Tax penalties for compliance with personal taxpayers in the city of Medan so far are considered to be generally subject to taxation sanctions only if they do not pay taxes. The research is conducted at PT. Kawi Agung Kencana, was conducted to examine the influence of self assessment system, tax rates and tax sanctions on tax compliance.

The method used by the writer in this research is descriptive method and correlational method. The type of research used is quantitative research. Data analysis method used in the research are descriptive statistic, coefficient of correlation, coefficient of determination, linear regression analysis and hypothesis testing using t test.

The result of hypothesis indicate that there is negative and significant influence between self assessment system and tax compliance, no significant influence between tax rates and tax compliance and there is positive and significant influence between tax sanctions and tax compliance

PT Kawi Agung Kencana should pay attention towards the impact of self assessment system and tax sanctions such as taxpayers perform calculations, reports and payments themselves every month and every year. Tax penalties are imposed if late in submitting SPT, should provide seminars about taxation that can improve employees to pay the tax on time.

Keywords: Self Assessment System, Tax Rates, Tax Sanctions, Tax Compliance

References : 20 (2010-2018)

ABSTRAK

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PENGARUH SISTEM SELF ASSESSMENT, TARIF PAJAK DAN SANKSI PAJAK TERHADAP KEPATUHAN PAJAK KARYAWAN DI PT. KAWI AGUNG KENCANA

(xvii + 99 halaman; 3 gambar; 24 tabel; 11 lampiran)

Dalam pemungutan pajak, yaitu seperti rasa keadilan dan kepastian dalam perumusan kebijakan dan pelaksanaannya. Pemerintah berupaya melakukan pengawasan, analisis, kajian, dan pembenahan administrasi perpajakan sehingga dapat mengarah pada pelayanan perpajakan yang lebih baik. Kepercayaan Wajib Pajak untuk mendaftarkan, menghitung, membayar dan melaporkan sendiri kewajiban perpajakannya diberikan sebagai perubahan sistem perpajakan dari Official Assessment menjadi Self Assessment. Selain sistem self assessment, strategi pemerintah untuk meningkatkan penerimaan pajak dan sekaligus meningkatkan kepatuhan wajib pajak dalam membayar pajak, pemerintah juga menerapkan Sanksi Perpajakan. Salah satu hal yang mempengaruhi rendahnya kepatuhan membayar pajak adalah tarif pajak. Tarif pajak merupakan salah satu faktor yang mempengaruhi rendahnya kepatuhan wajib pajak dalam membayar pajak.. Penelitian ini dilakukan di PT. Kawi Agung Kencana, dilakukan untuk menguji pengaruh self assessment system, tarif pajak dan sanksi perpajakan terhadap kepatuhan wajib pajak.

Metode yang digunakan penulis dalam penelitian ini adalah metode deskriptif dan metode korelasional. Jenis penelitian yang digunakan adalah penelitian kuantitatif. Metode analisis data yang digunakan dalam penelitian ini adalah statistik deskriptif, koefisien korelasi, koefisien determinasi, analisis regresi linier dan pengujian hipotesis menggunakan uji t.

Hasil hipotesis menunjukkan bahwa terdapat pengaruh negatif dan signifikan antara sistem self assessment dengan kepatuhan Pajak, tidak ada pengaruh yang signifikan antara tarif pajak dan kepatuhan Pajak dan ada pengaruh positif dan signifikan antara sanksi perpajakan dan kepatuhan Pajak

PT Kawi Agung Kencana harus memperhatikan dampak dari sistem self assessment dan sanksi perpajakan seperti Wajib Pajak melakukan perhitungan, laporan dan pembayaran sendiri setiap bulan dan setiap tahun. Sanksi pajak yang dikenakan apabila terlambat menyampaikan SPT, hendaknya memberikan seminar perpajakan yang dapat meningkatkan pegawai untuk membayar pajak tepat waktu.

Kata kunci: *Self Assessment System, Tarif Pajak, Sanksi Perpajakan, Kepatuhan Wajib Pajak*

References : 20 (2010-2018)