

Analisis hubungan persepsi wajib pajak atas faktor struktur pajak terhadap kepatuhan wajib pajak dengan pendekatan logistik model: studi kasus wajib pajak bumi dan bangunan perdesaan dan perkotaan di Provinsi DKI Jakarta tahun 2014 = Relation analysis of taxpaye' s perception of tax structure's factors towards taxpayer's compliance by using logistic model's approach: case study taxpayer of rural and urban property tax in province of DKI Jakarta year 2014

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Abstrak

Berbasiskan studi kepatuhan wajib pajak dengan menggunakan tax compliance model Fischer et.al (1992) yang dimodifikasi, penelitian ini mengevaluasi penerapan aturan PBB-P2 berupa tarif pajak progresif dan kenaikan basis pajak Nilai Jual Obyek Pajak (NJOP) tahun 2014 di Provinsi DKI Jakarta dan hubungan terhadap kepatuhan wajib pajak. Dengan metode survei terhadap 368 wajib pajak yang dianalisis menggunakan regresi logit, penelitian ini mengungkap variabelvariabel pada hubungan persepsi wajib pajak atas faktor struktur pajak, faktor sosio-demografis dan faktor sosio-ekonomi yang signifikan mempengaruhi kepatuhan wajib pajak. Secara spesifik, variabel yang signifikan adalah pengaruh kelompok dari faktor sosio-demografis dan tingkat pendapatan dari faktor sosioekonomi. Untuk persepsi wajib pajak atas faktor struktur pajak, variabel yang signifikan adalah keadilan sistem pajak, kompleksitas sistem pajak, sanksi pajak, tarif progresif dan basis pajak. Variabel basis pajak NJOP 2014 yang diasumsikan berpengaruh negatif signifikan terhadap kepatuhan wajib pajak justru positif, yang menunjukkan wajib pajak menerima aturan kenaikan NJOP PBB-P2 di DKI Jakarta tahun 2014.

.....Based on taxpayer compliance study using a modification of Fischer et.al's tax compliance model frame (1992), this research emphasizes on evaluating Rural and Urban Property Tax Province of DKI Jakarta's policies for progressive tariff tax and increasing tax base Nilai Jual Obyek Pajak (NJOP) in 2014 and its relation with taxpayer's compliance. By using survey method for 368 taxpayers and logit regression analysis for the survey data, this research unveils variables of taxpayer's perception of tax structure's factor, socio-demographic factor, and socio-economic factor which had significant effects on taxpayer's compliance. Specifically, significant variables are peer influence from socio-demographic factor and income lever from socio-economic factor. For taxpayer`s perception of tax structure's factor, the significant variables are: fairness of tax system, complexity of tax system, tax sanction, progressive tariff tax and tax base. Other result from this research shows that the tax base variable NJOP 2014, which was assumed to have a significant negative effect on taxpayer compliance, was ascertained to have a significant positive effect on taxpayer compliance. This outcome shows taxpayer`s approval on increasing tax bases NJOP 2014's regulation in Province of DKI Jakarta.