Faktor faktor yang menentukan perilaku kepatuhan wajib pajak badan sebuah studi kasus di kantor pelayanan pajak jakarta duren sawit indonesia = Determinants of corporate taxpayer compliance behaviour a study case at duren sawit small tax office in indonesia

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Abstrak

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Perilaku ketidakpatuhan wajib pajak sudah menjadi permasalahan utama bertahun-tahun di berbagai negara berkembang termasuk Indonesia. Permasalahan ini menimbulkan dampak yang besar untuk pembangunan di Indonesia, terutama karena pajak menjadi bagian terbesar dalam penerimaan negara. Penelitian ini dilakukan dengan melihat permasalahan ketidakpatuhan tersebut sebagai latar belakang penelitian serta mencari tahu faktor-faktor yang menentukan kepatuhan wajib pajak badan dalam memenuhi kewajiban perpajakan.

Kemudian, factor-faktor tersebut akan dibagi menjadi dua aspek; aspek karakter perusahaan dan aspek perilaku perusahaan. Selanjutnya, data berasal dari Kantor Pelayanan Pajak Pratama Jakarta Duren Sawit sebagai data sekunder dan data survey yang didasarkan pada persepsi wajib pajak badan sebagai data primer. Perbedaan data penelitian akan di bawa ke dalam dua analisa utama, yaitu regresi logistic dan regresi berganda.

Hasil penelitian menunjukkan bahwa pelaporan pajak tahun sebelumnya dan persepsi korupsi mempengaruhi kepatuhan wajib pajak secara signifikan, sementara faktor-faktor lainnya tidak mempunyai pengaruh secara keseluruhan. Hal ini secara menyeluruh menyimpulkan bahwa semua factor-faktor kepatuhan adalah satu kesatuan yang harus dijadikan bahan pertimbangan untuk mengurangi perilaku ketidakpatuhan dari wajib pajak, dimana persepsi korupsi adalah faktor utama yang seharusnya menjadi kebijakan penting bagi pemerintah.
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ABSTRACT
For years, the noncompliance behaviour of taxpayers has been the main problem in many developing countries like Indonesia. It makes a significant effect to the country?s development, since tax takes the biggest part of the government?s revenue. This study is conducted by seeing this phenomenon as a background, and it is aimed at determining the factors that are likely to have correlation with the compliance. It focuses on the corporate taxpayers behaviour, which is divided based on two aspects; the business characteristics aspect and tax attitudinal aspect. The data sources derive from the Duren Sawit STO, and survey data are based on

the taxpayer perception using six-point Likert Scale. Then, it will apply two different analyses; first, the logistic regression and second, the multiple regressions.

It is shown that the previous tax income return from the taxpayers and the corruption perception influence the compliance significantly, while the other factors are mostly ignored. Overall, it implies that all factors must be brought together as a consideration to reduce noncompliance behavior with fighting corruption as the key element that should be a main policy by the government;For years, the noncompliance behaviour of taxpayers has been the main

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