

Pengaruh implementasi kebijakan undang-undang no 11 tahun 2016 tentang pengampunan pajak terhadap efektifitas penerimaan pajak di kantor pelayanan pajak pratama rantauprapat / Monang Sitorus

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Abstrak

The aims of this study is to find out, reveal and analyze the influence of policy implication of Law Noll Year 2016 on Tax Amendment to the effectiveness of tax revenue in the Tax Office Primary Rantauprapat. The approach used is quantitative with data collection techniques through questionnaires and by census. Theory of policy implementation applied is theory of policy implementation according to Charles O. Jones (1994) consisting of organizational dimension, interpretation and application. The results showed that there was influence of X1 (organization) to the effectiveness of tax revenue forgiveness of 0.178 with the category "low" and the value of t arithmetic of 2.053 and t table 1667 while the significance level under 0.05 or 0.044 means there is a positive and significant influence of the organization on the effectiveness of tax revenue forgiveness. The effect of X2 (interpretation) on the effectiveness of tax revenue forgiveness amounted to 0.175 with the category "low" and the value of t arithmetic of 2.016 and t table 1667 while the significance level under 0.05 or 0.048 means there is positive and significant effect on the effectiveness of tax revenues. The effect of X3 (application) on the effectiveness of tax revenue forgiveness of 0.647 with the category "medium" and the value of t count of 7.504 and t table 1.667 while the significance level below 0.05 or 0,000 means there is a positive effect on the effectiveness of the application and the effectiveness of tax revenue for giveness.

The result of determining calculation showed the effect of X1, X2 and X3 on the effectiveness of acceptance of tax forgiveness of 48.1%. And the remaining 51.9% influenced by other factors that are not detected. Furthermore, if the joint influence test is X1, X2, and X3 on the effectiveness of tax revenue forgiveness then the value of F arithmetic 21.598 and F table 2.50 while the significance level below 0.05 ie 0.000 means there is a positive and significant influence simultaneously X1, X2, And X3 against the effectiveness of tax revenue forgiveness.