

Persepsi Wajib Pajak Desa Industri Kecil, Jakarta Timur kebijakan pajak penghasilan bagi wajib pajak yang memiliki omset kotor tertentu = Perceptions of Small Industrial Village Taxpayers, East Jakarta income tax policy for taxpayers who have a certain gross turnover

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Abstrak

Skripsi ini membahas tentang bagaimana persepsi wajib pajak di Desa Industri Pulogadung Kecil, Jakarta Timur, Provinsi DKI Jakarta tentang kebijakan perpajakan penghasilan bagi Wajib Pajak yang memiliki peredaran bruto tertentu. Judul penelitian ini diambil karena pentingnya UMKM bagi pertumbuhan Indonesia baik dari segi pajak dan ekonomi. Skripsi ini menggunakan pendekatan kuantitatif dengan pengumpulan data melalui survei kuesioner dan studi literatur. Metode analisis yang digunakan dalam penelitian ini adalah analisis univariat. Hasil penelitian persepsi wajib pajak di Kelurahan Pulogadung, Jakarta Timur, tentang kebijakan pajak penghasilan bagi Wajib Pajak yang memiliki peredaran; kotor tertentu yang diukur dengan dimensi perhatian masih kurang baik yang berarti WP tidak tahu tentang kebijakan ini dan jika diukur dari dimensi interpretasi, masih tidak baik, yang berarti pandangan dan pendapat WP tentang kebijakan ini masih belum bagus. Persepsi WP tentang dimensi perhatian dan interpretasi jika dibandingkan berbanding lurus. Artinya ada pengetahuan yang kurang (perhatian) WP juga menimbulkan persepsi buruk (interpretasi).

.....This thesis discusses the perception of taxpayers in Pulogadung Small Industrial Village, East Jakarta, DKI Jakarta Province on income tax policies for taxpayers who have certain gross circulation. The title of this study was taken because of the importance of micro, small and medium enterprises for Indonesia's growth both in terms of tax and economy. This thesis uses a quantitative approach with data collection techniques through questionnaire surveys and literature studies. The analytical method used in this study is univariate analysis. The results of research on perceptions of micro, small and medium enterprises taxpayers in Pulogadung Small Industrial Village in East Jakarta, regarding income tax policies for taxpayers who have a certain gross income circulation as measured through the dimensions of attention are still not good which means taxpayers do not know of this policy and its content and if measured from the dimensions of interpretation not good which means that the views and opinions of taxpayers towards this policy are still not good. Taxpayers' perceptions of attention and interpretation dimensions are compared directly. This means that there is a lack of knowledge (attention) of taxpayers which also results in bad perceptions.