ABSTRAK

**ANALISIS HUBUNGAN ANTARA PERSEPSI *TAX AMNESTY* DAN
PERSEPSI KEPATUHAN WAJIB PAJAK ORANG PRIBADI
(Studi Empiris di Kantor Pelayanan Pajak Pratama Magelang)**

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Penelitian ini bertujuan untuk menganalisis hubungan antara persepsi *Tax Amnesty* dan persepsi kepatuhan Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pratama Magelang.

Jenis penelitian ini adalah studi empiris. Data primer dikumpulkan dengan cara membagikan kuesioner kepada 100 responden menggunakan metode *Convenience Sampling*. Data dianalisis dengan menggunakan Analisis Deskriptif dengan alat statistik *Spearman Rank Correlation*.

Hasil analisis data menunjukkan bahwa hubungan antara persepsi *Tax Amnesty* dan persepsi kepatuhan Wajib Pajak Orang Pribadi rendah dan positif. Hubungan yang rendah dapat disebabkan karena Wajib Pajak yang mengisi kuesioner tidak mengikuti *Tax Amnesty* atau Wajib Pajak tersebut belum memahami tentang konsep *Tax Amnesty*.

Kata kunci: *Tax Amnesty* (TA), kepatuhan.

ABSTRACT

THE CORRELATION ANALYSIS BETWEEN TAX AMNESTY PERCEPTION AND PERCEPTION OF THE COMPLIANCE OF INDIVIDUAL TAXPAYER
An empirical study at the Office of Pratama Tax Services, Magelang

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This research aimed to analyze the correlation among Tax Amnesty perception and perception of the compliance of individual taxpayer at the Office of Pratama Tax Services, Magelang.

The type of this research was an empirical study. The primary data was collected by distributing questionnaires to a hundred respondents using Convenience Sampling. The data were analyzed using Descriptive Analyzing with Spearman Rank Correlation analysis.

The result of data analysis showed that the relationship between perceptions of Tax Amnesty and perception of compliance of Individual Taxpayer was low and positive. Low relationship can be caused by Taxpayers who fill questionnaires do not follow Tax Amnesty or Taxpayer has not understood about the concept of Tax Amnesty.

Keywords: Tax Amnesty (TA), compliance.