

INTISARI

ANALISIS SIKAP WAJIB PAJAK *SELF ASSESSMENT SYSTEM* BERDASARKAN TINGKAT PENDIDIKAN TERHADAP WAJIB PAJAK PAJAK PARKIR DI KOTAMADYA YOGYAKARTA

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Penelitian ini bertujuan untuk mengetahui apakah ada perbedaan sikap wajib pajak *self assessment system* berdasarkan tingkat pendidikan terhadap wajib pajak parkir. Jenis penelitian yang digunakan oleh peneliti adalah penelitian deskriptif. Penelitian ini dilaksanakan di wilayah Kotamadya Yogyakarta.

Populasi dari penelitian ini adalah pengusaha/pengelola pajak parkir yang telah memiliki Nomor Pokok Wajib Pajak Daerah (NPWPD) dan berjumlah 96 orang responden. Teknik pengumpulan data yang dilakukan adalah dengan metode survei, melalui kuesioner. Teknik analisis data yang digunakan adalah analisis *one-way anova* yang digunakan untuk mengetahui apakah ada perbedaan sikap wajib pajak *self assessment system* berdasarkan tingkat pendidikan terhadap wajib pajak parkir.

Berdasarkan hasil analisis data dan pembahasan, F_{hitung} lebih kecil dari F_{tabel} . Hal ini menunjukkan bahwa tidak ada perbedaan sikap wajib pajak *self assessment system* ditinjau dari latar belakang tingkat pendidikan wajib pajak parkir, sehingga tingkat pendidikan sebagai latar belakang responden tidak mempengaruhi sikap seseorang wajib pajak *self assessment system* terhadap pajak parkir.

ABSTRACT

AN ANALYSIS OF *SELF ASSESSMENT SYSTEM* TAXPAYER'S ATTITUDE BASED ON EDUCATIONAL ATAINMENT ON TAXPAYER OF PARKING TAX IN YOGYAKARTA MANUCIPALITY

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The objective of this research was to know whether there were differences in *self assessment system* taxpayer's attitudes based on the educational level background toward taxpayers of parking tax. The type of this research was descriptive research. This research was done in the Yogyakarta municipality's area.

This research's population was the entrepreneurs/managers of parking tax who had already had the regional taxpayer primary number (NPWPD) and it consisted of 96 respondents. The data collection method of this research was survey, and it had been done through questionnaires. The technique of data analysis used in this research was the *one-way analysis anova*. It was used in this research in order to know whether there were differences in *self assessment system* taxpayer's attitudes based on the educational level background toward taxpayers of parking tax.

Based on the data analysis and the discussion, The observed value of F_{count} was smaller than F_{table} . This fact showed that there were no differences attitudes in *self assessment system* taxpayers observed from the parking taxpayer's educational atainment. Therefore, the educational level as the respondent's background had no influence on the *self assessment system* taxpayer's attitudes toward the parking tax.