

ABSTRAK

**ANALISIS PERSEPSI WAJIB PAJAK ORANG PRIBADI
TERHADAP *SELF ASSESSMENT SYSTEM* PAJAK PENGHASILAN
BERDASARKAN TINGKAT PENDIDIKAN DAN JENIS PEKERJAAN WAJIB PAJAK**

**Studi Empiris pada Wajib Pajak Orang Pribadi yang Terdaftar
di Kantor Pelayanan Pajak Pratama Yogyakarta**

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Penelitian ini bertujuan untuk (1) mengetahui apakah ada perbedaan persepsi Wajib Pajak Orang Pribadi terhadap *self assessment system* Pajak Penghasilan berdasarkan tingkat pendidikan dan jenis pekerjaan, (2) memberikan konfirmasi terhadap penelitian terdahulu yang dilakukan Purwantini dan Bondan (2004). Persepsi Wajib Pajak yang bersifat subjektif dapat menghasilkan penilaian yang sama atau berbeda meskipun objek yang dinilai sama. Munculnya persepsi Wajib Pajak dapat ditentukan oleh tingkat pendidikan dan jenis pekerjaan.

Penelitian yang dilakukan berupa studi empiris. Penelitian ini dilaksanakan pada bulan Maret sampai bulan Mei tahun 2012. Teknik pengambilan sampel menggunakan sampling aksidental. Sampel yang digunakan dalam penelitian ini sebanyak 346 Wajib Pajak. Data dikumpulkan dengan teknik dokumentasi dan kuesioner. Teknik analisis data menggunakan metode *Chi-square*.

Hasil penelitian menunjukkan bahwa ada perbedaan persepsi Wajib Pajak Orang Pribadi terhadap *self assessment system* Pajak Penghasilan berdasarkan tingkat pendidikan dan jenis pekerjaan. Hasil penelitian ini sejalan dengan penelitian terdahulu yang dilakukan Purwantini dan Bondan (2004) untuk variabel jenis pekerjaan tetapi tidak sejalan untuk variabel tingkat pendidikan.

ABSTRACT

**AN ANALYSIS OF INDIVIDUAL TAXPAYER'S PERCEPTION
ON SELF ASSESSMENT SYSTEM OF INCOME TAX
BASED ON TAXPAYER'S EDUCATIONAL DEGREE AND KIND OF JOBS
An Empirical Study To Individual Taxpayer Who Is Registered
In Tax Service Office Pratama Yogyakarta**

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The objectives of this research were to (1) find out whether there was difference of individual taxpayer's perception on self assessment system of income tax based on educational degree and kind of jobs, (2) give confirmation of previous study that was conducted by Purwantini and Bondan (2004). Subjective taxpayer's perceptions could produce same or different assessment although the object assessed was equal. The emergence of taxpayer's perception can be determined by educational degree and kind of jobs.

The type of this research was an empirical study. This research was carried out in March until May 2012. The sample was chosen using accidental sampling. The sample used in this research was 346 taxpayers. The data were gathered using documentation and questionnaire techniques. The data analysis technique used Chi-square method.

The result of the research showed that there was difference in individual taxpayer's perception on self assessment system of income tax based on educational degree and kind of jobs. The result of this research was consistent with previous study that was conducted by Purwantini and Bondan (2004) for kind of jobs but it wasn't consistent for educational degree.