

ABSTRAK

ANALISIS HUBUNGAN PERSEPSI PENGETAHUAN PAJAK DAN PERSEPSI KESADARAN WAJIB PAJAK DENGAN KEMAUAN WAJIB PAJAK DALAM MENGIKUTI KEBIJAKAN TAX AMNESTY

Studi Empiris Wajib Pajak yang Terdaftar di Kantor Pelayanan Pajak Pratama Purwakarta

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Penelitian ini bertujuan untuk mengetahui hubungan persepsi pengetahuan pajak dan persepsi kesadaran wajib pajak dengan kemauan wajib pajak dalam mengikuti kebijakan *tax amnesty* di Kantor Pelayanan Pajak Pratama Purwakarta.

Jenis penelitian ini adalah penelitian studi empiris. Data penelitian ini diperoleh dari kuesioner yang dibagikan kepada Wajib Pajak Orang Pribadi yang terdaftar di Kantor Pelayanan Pajak Pratama Purwakarta dengan metode *sampling insidental*. Teknik analisis data menggunakan teknik analisis deskriptif dengan menggunakan analisis korelasi *Spearman Rank*.

Hasil pengujian korelasi *Spearman Rank* menunjukkan bahwa terdapat hubungan antara Persepsi Pengetahuan Pajak dan Kesadaran Wajib Pajak dengan kemauan Wajib Pajak dalam mengikuti kebijakan *tax amnesty*.

Kata Kunci: Persepsi Pengetahuan Pajak, Persepsi Kesadaran Wajib Pajak, Kemauan, Kebijakan, *Tax amnesty*

ABSTRACT

ANALYSIS OF PERCEIVED RELATION BETWEEN KNOWLEDGE OF TAX AND PERCEIVED TAXPAYERS' AWARENESS AND TAXPAYERS' WILLINGNESS IN OBEYING TAX AMNESTY POLICY

Empirical Study of Registered Taxpayers in Purwakarta Tax Office

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This study was aimed to analyze the perceived relation between knowledge of tax and perceived taxpayers' awareness and taxpayers' willingness in obeying tax amnesty policy in Purwakarta Tax Office.

This type of research was empirical study. The data was collected from questionnaires that were distributed to personal taxpayers that were registered in Purwakarta Tax Office with incidental sampling method. The data analysis used descriptive analysis technique with Spearman Rank correlation analysis.

The result of Spearman Rank correlation showed that there was a relation between the perceived knowledge of tax and perceived taxpayers' awareness and taxpayers' willingness in obeying tax amnesty policy.

Key word : Perceived knowledge of tax, perceived taxpayers' awareness, willingness, policy, tax amnesty