

ABSTRAK

PENGARUH *SELF ASSESSMENT SYSTEM*, KETIDAKPERCAYAAN WAJIB PAJAK KEPADA FISKUS DAN SANKSI PERPAJAKAN TERHADAP *TAX EVASION*

(Studi Empiris Pelaku Usaha Mikro Kecil Menengah Kecamatan Sungailiat yang Terdaftar di Kantor Pelayanan Pajak Pratama Bangka)

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Penelitian ini bertujuan untuk menguji pengaruh *self assessment system*, ketidakpercayaan Wajib Pajak kepada fiskus dan sanksi perpajakan terhadap *tax evasion*. Kasus *tax evasion* sendiri masih terjadi di beberapa wilayah Indonesia termasuk Kepulauan Bangka Belitung. Banyak variabel yang dapat memengaruhi *tax evasion* tetapi dalam penelitian difokuskan pada *self assessment system*, ketidakpercayaan Wajib Pajak kepada fiskus, dan sanksi perpajakan.

Penelitian ini merupakan penelitian kuantitatif dengan pendekatan asosiatif kausal. Teknik pengambilan sampel menggunakan *convenience sampling*. Sampel yang digunakan berjumlah 85 Wajib Pajak pelaku Usaha Mikro, Kecil, Menengah (UMKM) Kecamatan Sungailiat. Teknik analisis data yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa (1) *Self assessment system* berpengaruh terhadap *tax evasion*, artinya semakin baik *self assessment system* maka semakin rendah *tax evasion*. (2) Ketidakpercayaan Wajib Pajak kepada fiskus berpengaruh terhadap *tax evasion*, artinya semakin kecil rasa ketidakpercayaan Wajib Pajak kepada fiskus maka semakin rendah *tax evasion*. (3) Sanksi perpajakan berpengaruh terhadap *tax evasion*, artinya semakin tinggi dan tegas sanksi perpajakan maka semakin rendah *tax evasion*.

Kata Kunci: *Self Assessment System*, Ketidakpercayaan Wajib Pajak kepada Fiskus, Sanksi Perpajakan, *Tax Evasion*

ABSTRACT

THE EFFECT OF SELF ASSESSMENT SYSTEM, TAXPAYER DISTRUST TO THE TAX AUTHORITIES AND TAXATION SANCTIONS TOWARDS TAX EVASION

(Empirical Studies of Micro, Small and Medium Enterprises, Sungailiat District Entrepreneurs Registered at the Bangka Primary Tax Office)

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The research aimed to examine the influence of the self-assessment system, taxpayer distrust of the tax authorities and tax sanctions on tax evasion. The tax evasion case still occurs in several parts of Indonesia, including the Bangka Belitung Islands. Many variables can affect tax evasion, but this research focused on self-assessment system, distrust of taxpayers to the tax authorities, and tax sanctions.

This research was a quantitative study with a causal associative approach. The sampling technique in this research used convenience sampling. The samples used were 85 taxpayers of Micro, Small, Medium Enterprises (MSMEs), Sungailiat District. The data analysis technique used was multiple linear regression analysis.

The research result indicated that (1) The self-assessment system had an effect on tax evasion, meaning that the better the self-assessment system, the lower the tax evasion. (2) Taxpayers' distrust of the tax authorities had an effect on tax evasion, meaning that the smaller the taxpayer's distrust of the tax authorities, the lower the tax evasion. (3) Tax sanctions had an effect on tax evasion, meaning that the higher and firmer the tax sanctions, the lower the tax evasion.

Keywords: Self Assessment System, Taxpayer Distrust of the Tax Authorities, Taxation Sanctions, Tax Evasion