

ABSTRAK

DAMPAK PELAKSANAAN KEBIJAKAN PENGHAPUSAN SANKSI PAJAK TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI Studi Kasus di KPP Pratama Wilayah Kanwil Direktorat Jenderal Pajak Daerah Istimewa Yogyakarta

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Penelitian ini bertujuan untuk mengetahui dampak pelaksanaan kebijakan penghapusan sanksi pajak terhadap kepatuhan pendaftaran dan kepatuhan penyetoran pajak atas SPT Tahunan PPh Kurang Bayar di KPP Pratama di wilayah Kanwil DJP DIY.

Jenis penelitian ini adalah studi kasus. Data dikumpulkan dengan teknik dokumentasi. Analisis data dalam penelitian ini menggunakan analisis deskriptif. Kepatuhan pendaftaran diukur menggunakan presentase penambahan WPOP terdaftar. Kepatuhan penyetoran diukur menggunakan presentase penambahan WPOP yang melakukan penyetoran pajak atas SPT Tahunan PPh Kurang Bayar.

Hasil penelitian menunjukkan bahwa pelaksanaan kebijakan penghapusan sanksi pajak tidak memberikan dampak terhadap kepatuhan pendaftaran. Hal ini terlihat dari rendahnya pemanfaatan kebijakan penghapusan sanksi pajak dan presentase penambahan jumlah WPOP meningkat dengan jumlah yang kecil. Penelitian ini juga menunjukkan kebijakan penghapusan sanksi pajak memberikan dampak positif terhadap kepatuhan penyetoran pajak atas SPT Tahunan PPh Kurang Bayar. Hal ini terlihat dari meningkatnya jumlah WPOP yang melakukan penyetoran pajak atas SPT Tahunan PPh Kurang Bayar setelah pelaksanaan kebijakan penghapusan sanksi pajak.

ABSTRACT

IMPACT OF IMPLEMENTATION OF TAX SANCTIONS REMOVAL POLICY WITH COMPLIANCE OF INDIVIDUAL TAXPAYER A Case Study at Pratama Tax Offices in DIY Regional Area of Directorate General of Taxation (DGT)

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This research aimed to determine the impact of implementation of tax sanctions removal policy with registration compliance and tax payment compliance of Annual Income Tax Return Underpayment at Pratama Tax Offices in DIY Regional Area of Directorate General of Taxation (DGT).

The data from this case study research were collected by documentation technique. Descriptive Analysis was used to analyze the data. Registration compliance was measured by the percentage increase in the number registered Taxpayer. Tax payment compliance was measured by the percentage increase in the number Taxpayer who made a tax payment of Annual Income Tax Return Underpayment.

The result of this research indicated that there was no impact from implementation of tax sanction removal policy with registration compliance. This is proven from the low utilization of the removal of tax sanctions policy and the percentage increase in the number registered Taxpayer increased by a small amount. This research also indicates that policy on the removal of tax sanctions has a positive impact on tax payment compliance of Annual Income Tax Return Underpayment. This was evident from the increasing number of Taxpayer who made a tax payment of Annual Income Tax Return Underpayment after the implementation of tax sanctions removal policy.