

Pengaruh pelaksanaan administrasi PPh. Pasal 25 Badan terhadap Kepatuhan PPh. pasal 25 Badan selama tahun 2005: studi kasus di KPP Jakarta Tamansari Dua = the Influence of corporate income tax art. 25 tax administration implementation in realtion with tax compliance of corporate income tax art 25 in year 2005

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Abstrak

Administrasi pajak merupakan faktor yang berperan penting dalam rangka meningkatkan kepatuhan pajak (tax compliance). Dengan adanya administrasi pajak yang baik dapat mempermudah pengawasan terhadap pemenuhan kewajiban perpajakan oleh wajib pajak (WP) dan dapat meningkatkan pelayanan terhadap WP. Penelitian ini bertujuan untuk menganalisis hubungan antara pelaksanaan administrasi PPh Pasal 25 Badan dengan kepatuhan PPh Pasal 25 Badan di KPP Jakarta Tamansari Dua.

Teori-teori yang terkait dengan penelitian ini adalah teori tentang pajak secara umum, teori pajak penghasilan (PPh), teori pajak penghasilan badan (PPh Badan), teori angsuran PPh Badan, teori administrasi pajak, PPh dan PPh Badan, teori kepaluhan serta toeri tentang kaitan administrasi pajak dengan kepatuhan.

Penelitian menggunakan desain korelasional dengan sampel penelitian sebanyak 173 responden yang diambil secara acak. Data primer dikumpulkan melalui kuisisioner yang telah teruji validitas dan reliabilitasnya. Data yang diperoleh selanjutnya diolah dengan menggunakan korelasi Rank Spearman's yang perhitungannya dilakukan dengan menggunakan program SPSS versi 13.

Hasil analisis deskriptif menunjukkan bahwa pelaksanaan administrasi PPh Pasal 25 Badan (yang meliputi sistem dan prosedur, sosialisasi, bantuan dan pelayanan serta iklim perpajakan) di KPP Jakarta Tamansari Dua secara umum sudah baik, meskipun masih ada beberapa aspek yang dinilai belum memuaskan. Sementara dari hasil pengujian diketahui bahwa pelaksanaan administrasi PPh Pasal 25 Badan memiliki hubungan positif dan signifikan terhadap kepatuhan PPh Pasal 25 Badan, yang diperoleh dengan koefisien korelasi 0,494 dan signifikansi $< 0,05$.

Pelaksanaan administrasi PPh Pasal 25 Badan di KPP Jakarta Tamansari Dua perlu dipertahankan, bahkan ditingkatkan, terutama untuk faktor-faktor yan belum memuaskan WP yaitu: reformasi sistem perpajakan, konsistensi penerapan sanksi administratif, keadilan tarif PPh Badan, undangan dari kantor pajak dalam rangka sosialisasi peraturan, sosialisasi peraturan perpajakan di media publik, upaya pemerintah dalam menciptakan kesadaran masyarakat terhadap pajak, tingkat kepercayaan masyarakat kepada pemerintah dalam hal efisiensi dan efekiifitas penggunaan dana pajak serta manfaat fasilitas publik yang didapatkan / dirasakan masyarakat dari pemerintah melalui pajak yang mereka bayar.

<hr><i>Tax administration plays an important rule in order to increase tax compliance. With good tax administration, the tax administrators can do they jobs easier in order to control the the tax payers obligation and make the services to the tax payers better. The aim of this research is to analyze the relationship

between the implementation of article 25 corporate income tax administration with the tax compliance of corporate income tax article 25 tax compliance at Tamansari Dua Tax Office. The theories which related to this research are the theory of tax generally, theory of corporate income tax and corporate income installment payment, theory of income tax and corporate income tax administration, theory of tax compliance and theory which shows the relationship between tax administration and tax compliance.

The design of this research is a correlational design that use 173 samples of tax payers which choose randomly. Primary data is collected by quisionaire which has been tested whether its validity and reliability. That data is analyzed with Rank Spearman's correlation and the SPSS version 1.3 is the programe which use to analyze the data.

The descriptive analysis shows that the implementation of tax administration of corporate income tax article 25 (system and procedure, information, services for the taxpayers and the climate of tax paying) in Tamansari Dua tax office are generally good enough, but there are still many aspects that the respondents are not satisfy with. From the empirical result is shown that the implementation of article 25 tax administration has a positive relation and significant with article 25 tax compliance, which has correlation coefficient 0,494 and the correlation is significant at the < 0,05 level.

The implementation of tax administration of corporate income tax article 25 in Tamansari Dua Tax Office is generally good enough but it's still need to make it better, especially for the aspects that the taxpayers are not satisfy with such as tax reform that Indonesian government has made, penalty implementation consistency, fairness of the corporate income tax rate, invitation by the Tamansari Dua to inform the new rules of corporate income tax, publicity of tax rules at public channel, government programs to increase tax awareness, transparency of the use of the tax revenue by government, trust level from society / tax payers to the government ability to spend tax revenue in efticient and effective way and what the society get or feel about a public facilities from the tax they had paid to the government.</i>