Efek faktor demografi terhadap kepatuhan perpajakan wajib pajak orang pribadi di duren sawit jakarta timur indonesia = The effect of demographic factors on individual tax compliance in duren sawit east jakarta indonesia

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Abstrak

[ABSTRAK
Tesis ini menganalisa masalah kepatuhan perpajakan yang dihadapi Indonesia dengan menggunakan 2.383 data Wajib Pajak Orang Pribadi selama tahun pajak 2013 di Duren Sawit, Jakarta Timur. Analisa didasarkan kepada lima variabel independen yang terdiri dari dua variabel faktor demografi yaitu usia dan jenis kelamin dari Wajib Pajak serta tiga variabel independen lainnya yaitu sektor usaha Wajib Pajak dan status penyampaian Surat Pemberitahuan (SPT) Pajak Penghasilan Orang Pribadi tahun pajak 2011 dan tahun pajak 2012. Dibandingkan dengan penelitian sebelumnya, tesis ini menggunakan internal data yang diperoleh langsung dari Direktorat Jenderal Pajak (DJP) Republik Indonesia. Dengan mengkomparasi tiga metode statistik yaitu Metode Probit, Logit, dan Linear Probablity Method (LPM), analisa pada tesis ini dibagi kedalam dua model yang didasarkan pada status penyampaian SPT tahun pajak sebelumnya. Model pertama dengan memasukan variabel status pajak tahun sebelumnya, menyimpulkan bahwa semua variabel independen secara signifikan mempengaruhi tingkat kepatuhan perpajakan Wajib Pajak Orang Pribadi pada tahun berjalan. Sementara, pada model kedua, hanya variabel sektor usaha yang mempengaruhi secara signifikan tingkat kepatuhan perpajakan Wajib Pajak Orang Pribadi pada tahun pajak berjalan. Sehingga dapat disimpulkan bahwa sektor usaha Wajib Pajak mempunyai peran penting dalam hubungannya dengan tingkat kepatuhan perpajakan Wajib Pajak Orang Pribadi di Duren Sawit, Jakarta Timur.
ABSTRACT
This paper tries to analyse individual tax compliance problems faced by Indonesia using data of 2.383 taxpayers in fiscal year period 2013 in a district namely Duren Sawit. Moreover, the analysis is based on five explanatory variables consisting in two demographic factors: age level and gender of taxpayers, and three other explanatory variables: service-sector taxpayers, tax return status in 2011, and tax return status in 2012. Compared to previous studies, this research paper uses internal data obtained directly from Directorate General of Taxes (DGT) of Republic of Indonesia while most of prior studies used survey method. By comparing three statistical methods, which are Probit method, Logit method, and Linear Probability Method, the analysis of this paper is divided into two models based on the inclusion and exclusion of the previous tax return status. The first

model finds that all explanatory variables are statistically significant in influencing individual tax compliance. However, in the second model, only service-sector variable demonstrates statistical significance in explaining individual tax compliance. In conclusion, sector of taxpayers has a significant correlation to individual tax compliance problems in Indonesia.;This paper tries to analyse individual tax compliance problems faced by Indonesia

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