

# Analisis pengaruh persepsi wajib pajak bendaharawan pemerintah sebagai pengguna billing system terhadap kepatuhan perpajakan di KPP Pratama Luwuk = Analysis of the effects of government agency tax withholder's preception as billing system users on tax compliance in Luwuk tax office

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## Abstrak

### <b>ABSTRACT</b><br>

Tujuan dari penelitian ini adalah untuk mengetahui penerapan billing system pada wajib pajak bendaharawan pemerintah di KPP Pratama Luwuk, mengetahui kepatuhan wajib pajak bendaharawan pemerintah di KPP Pratama Luwuk dan menganalisis pengaruh persepsi wajib pajak bendaharawan pemerintah sebagai pengguna billing system terhadap kepatuhan perpajakan di KPP Pratama Luwuk. Responden dipilih dengan teknik non-probabilitas sampling. Data kuesioner yang telah diisi oleh responden sebanyak 50 bendaharawan pemerintah diolah secara kuantitatif menggunakan software SPSS 20.0. Variabel kepatuhan diukur menggunakan data sekunder. Pengujian hipotesis menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa wajib pajak bendaharawan pemerintah di KPP Pratama Luwuk belum memanfaatkan seluruh fasilitas billing system. Tingkat kepatuhan wajib pajak bendaharawan pemerintah di KPP Pratama Luwuk tergolong rendah. Dalam pengujian regresi ditarik kesimpulan bahwa persepsi kemudahan, kecepatan dan keakuratan bagi bendaharawan pemerintah sebagai pengguna billing system berpengaruh secara simultan dan signifikan terhadap kepatuhan perpajakan. Secara statistik 68,2 kepatuhan wajib pajak bendaharawan pemerintah dapat dijelaskan dengan tepat oleh persepsi kemudahan, kecepatan dan keakuratan dari billing system. Secara parsial, persepsi kemudahan bagi bendaharawan pemerintah sebagai pengguna billing system tidak berpengaruh signifikan terhadap kepatuhan perpajakan sedangkan persepsi kecepatan dan keakuratan berpengaruh signifikan terhadap kepatuhan wajib pajak bendaharawan pemerintah.

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### <b>ABSTRACT</b><br>

The purpose of this study is to present the current application of billing system among government agency tax withholder in Luwuk Tax Office, explain the government agency tax withholder rsquo s compliance in Luwuk Tax Office and analyze the impact of government agency tax withholder rsquo s preception as billing system users on tax compliance in Luwuk Tax Office. Respondents were selected using non probability sampling techniques. Data questionnaires were filled out by 50 respondents and then were analyzed using SPSS 20.0 software. Variable compliance was measured using secondary data obtained from Luwuk Tax Office rsquo s database. The hypothesis were tested using multiple linear regression analysis. The result shows that government agency tax withholder in Luwuk Tax Office have not utilized the entire facility of billing system yet. The level of tax compliance among government agency tax withholder in Luwuk Tax Office is low. Based on the results of regression test, it can be concluded that perceived of ease, speed and accuracy of government agency tax withholder as billing system user have simultaneous and significant effect on tax compliance. Statistically 68,2 government agency tax withholder rsquo s tax

compliance can be properly explained by perceived ease, speed and accuracy of the billing system. Application partially, perceived ease have no significant effect government agency tax withholder's tax compliance while perceptual speed and accuracy significantly affect government agency tax withholder's tax compliance.