

Perilaku wajib pajak terhadap kebijakan tax amnesty ditinjau dari theory of planned behavior: studi kasus wajib pajak orang pribadi pada KPP Pratama Jakarta Koja = Taxpayers behavior on tax amnesty policy with theory of planned behavior: case study on individual taxpayers at Koja tax office

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Abstrak

**ABSTRACT**

Tax amnesty tahun 2016 mengundang pro dan kontra. Hal tersebut menimbulkan pertanyaan tentang bagaimana sebenarnya perilaku Wajib Pajak terhadap tax amnesty. Skripsi ini menggunakan Theory of Planned Behavior. Tujuan penelitian adalah mengetahui perilaku Wajib Pajak orang pribadi terhadap kebijakan tax amnesty. Penelitian ini bersifat kuantitatif dan menggunakan instrumen kuesioner. Hasil penelitian ini menunjukkan bahwa dan perceived behavior control berpengaruh positif terhadap intention dalam mengikuti atau tidak mengikuti tax amnesty, sementara Subjective norm tidak berpengaruh positif terhadap intention mengikuti atau tidak mengikuti tax amnesty. Dengan demikian, evaluasi positif terhadap tax amnesty dan ketersediaan sumber daya dan kesempatan bagi seseorang untuk mengikuti tax amnesty mempengaruhi intensi seseorang untuk mengikuti tax amnesty.

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Tax Amnesty has pros and cons in its implementation. This raises the question of how taxpayers actually behave towards tax amnesty. One of the models which can be used to measure people's behavior on government's policy is Theory of Planned Behavior. The purpose of this research is to find out individual taxpayers' perception about the Tax Amnesty policy. This research was quantitative research and using questionnaire as its instrument. The result shows attitude and perceived behavior control positively affected intention and subjective norm not positively affected intention on following Tax Amnesty. Thus, the happiness or proudness when following Tax Amnesty and resource availability and chance to following Tax Amnesty were affecting taxpayers' intention to followed Tax Amnesty.