

Pengaruh sosialisasi perpajakan, pengetahuan perpajakan dan sampai sanksi pajak terhadap kepatuhan wajib pajak orang pribadi yang melakukan pekerjaan bebas pada KPP Pratama Medan Timur/ Magdalena Judika Siringoringo

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Abstrak

ABSTRAK

This paper aims to analyze the factors affecting taxpayer compliance of individuals who perform free work in KPP Pratama Medan East and East Medan District as the sample. this paper is the result of a study with a single instrumental case study that attempts to dig deeper into one case/phenomenon about the effect of taxation socialization, taxation knowledge and tax sanction on taxpayer compliance of individual who perform free work at KPP Medan Medan East. this study uses primary data source questionnaires derived from the taxpayers of individuals who conduct business activities and free activities registred in KPP Pratama East Medan.

The result showed that partially socialization taxation has a negative and not significant effect on taxpayer compliance who do free work partialy knowledge of taxation have a positive and significant effect on taxpayer compliance who do free work. partially the tax sanction has a positive but not significant effect on taxpayer compliance that performs free work. simultaneously variable socialization taxation, knowledge taxation and tax penalties have a positive and significant impact on taxpayer compliance of individuals who perform free work.