

## Faktor - faktor yang mempengaruhi kepatuhan wajib pajak dalam mengisi SPT : studi kasus wajib pajak Badan di KPP Bekasi

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### Abstrak

In APBN Year 2002-2003 tax income gave 70%-80% contribution for state income, which Income tax gave the biggest contribution about 50%. Therefore to improve tax income from income taxes in the future, to be needed by the improvement of taxpayer compliance. According to the above statement, hence factors influencing the compliance of taxpayer in filling corporate income tax return is an interesting issue to be researched.

Corporate income tax return filling arranged in Act of Republic of Indonesia No. 16 year 2000 (KUP) concerning: tax return, Bookkeeping, Inspection and Sanction. And Act of Republic Of Indonesia No. 17 year 2000 (income tax) about \* calculation in tax liability. And guide of execution of admission filling of corporate income tax return Decision of DIP No. KEP-185IPJ./2003. The fundamental of problems is how far tax payer comprehend Law and Regulation of Taxation including the ability of conducting fiscal correction of financial statement base on calculation taxes amount owed to be filed in tax return, and what kind of effort which have been conducted by DJP to push voluntary compliance creation (compliance voluntary) of taxpayer in filling tax return.

In developing theoretical framework, research taken is library a research. The knowledge and ability of Taxpayer in comprehending and laws application and Regulation of Taxation is the main variable which influence compliance of Taxpayer in filling tax return. Counseling and also inspection is an important matter for DIP so that tax payer feel to be observed and will request to fulfill accountability of responsibility in filling tax return using Self Assessment system.

Research type used is qualitative with analytical descriptive. Method data collecting is "quota sampling" to be held an interview with by using guidance of interview at tax payer, tax consultant, even at Functionary of DJP which related to admission the filling of corporate income tax return. The result of the Research analyzed and reported in tabular, composition and descriptive.

Research result shows the existence of high impact between knowledge and ability of Taxpayer to comprehend and laws application and Regulation of Taxation, to the compliance of in filling income tax return. Role of inspection and counseling by DJP have a big impact in realizing compliance of level of tax payer in filling income tax return. Policy of giving the predicate of "Obedient tax payer" by DJP, to motivate obedient tax payer so that, this program not yet so drawn for most tax payer because do not influence tariff of tax payment.

Analysis to research finding show that: Formal compliance of tax payer in submitting income tax return in

KPP Bekasi is only 30% from amount of income tax return which enlist, and among which have submitted income tax return the 64% is zero tax return. For the measurement of accuracy calculation in tax liability in tax return seen from ability of tax payer in conducting fiscal correction to financial statement only 25% from tax payer the research, consist of " Obedient tax payer" and " Regular tax payer submit tax return", and this tax payer there no correction of tax officer after checked\_ From this finding result earn requested that there is still lower mount compliance of tax payer in filling corporate income return. Added again with limitation of DJP Resources in conducting inspection to corporate income tax return, hence tax potency owed by which not yet dug by in KPP Bekasi is still high.

Conclusion, that knowledge and ability of tax payer for the application of Law and Regulation of Taxation influence compliance of tax payer in filling seen corporate income tax return of result inspection of tax officer to tax return submitted by tax payer most unable to fulfill the laws and regulation of Taxation. Strive counseling of DJP to socialize Law and Regulation of Taxation there are, but not yet reached entire/all levels of taxpayer. And activity of inspection by DJP still limited and prioritized to overpaid tax return, condition of this also give opportunity for tax payer which tend to avoid Tax, to submit underpaid tax return in order not to be object of inspection. To improve compliance of tax payer in filling tax return repair there must be from both parties, first tax payer have to improve the knowledge of comprehending rule of legislation of Tax to fill corporate income tax return. Both of DJP as Stakeholders running role to improve acceptance of Tax better progressively fraternize in giving counseling but coherent in executing inspection by totally to all tax payer, therefore shall DJP conduct inspection pursuant to data of DJP alone is not pursuant to restitution, and in management and inspection of corporate income tax return use information technology system like sketch which have in format by DJP, so that tax payer feel to be observed and asked the accurate is calculation of and accountable and also responsible in filling tax return using the system of self assessment.