

ABSTRAK

Untuk mempermudah pemugutan pajak, Direktorat Jenderal Pajak memberlakukan sistem *self assessment*. Dari sistem *self assessment*, wajib pajak diberikan kepercayaan penuh untuk mendaftarkan diri ke Kantor Pelayanan Pajak, menghitung sendiri, menyetorkan, serta melaporkan sendiri kewajibannya. Dengan sistem *self assessment* fungsi pemerintah dalam hal ini Direktorat Jenderal Pajak hanya memfasilitasi agar sistem *self assessment* berjalan dengan baik, sedangkan pelaksanaannya sangat tergantung pada kepatuhan wajib pajak.

Tujuan dari penelitian ini adalah mengetahui pengaruh faktor kesadaran perpajakan, sikap fiskus, hukum pajak dan sikap rasional terhadap kepatuhan wajib pajak PPh 21 pada karyawan PT. Satwika Permai Indah Jakarta. Dari hasil analisis regresi linier berganda dapat disimpulkan bahwa faktor kesadaran perpajakan, sikap fiskus, hukum pajak, dan sikap rasional secara simultan dan secara parsial berpengaruh signifikan terhadap kepatuhan wajib pajak.

Variabel hukum pajak memberikan pengaruh yang paling besar terhadap kepatuhan wajib pajak karena memiliki nilai beta 0,289 sedangkan variabel sikap rasional memberikan pengaruh yang paling kecil terhadap kepatuhan karena memiliki nilai beta 0,136.

Kata kunci: Kesadaran Perpajakan, Sikap Fiskus, Hukum Pajak, Sikap Rasional, Kepatuhan Wajib Pajak

ABSTRACT

To simplify taxation, the Directorate General of Taxes imposed a system of self-assessment. From the self-assessment system, taxpayers are given full credence to register with the Tax Office, calculate their own, deposit, as well as self-reported tax obligations. With the self-assessment system of government function in this case the Directorate General of Taxes only facilitate the self assessment system is running well, whereas implementation is highly dependent on taxpayer compliance.

The purpose of this study was to determine the influence of taxation awareness, attitudes tax authorities, tax law and rational attitude toward tax compliance on employee income tax 21 PT. Satwika Permai Indah Jakarta. From the results of multiple linear regression analysis can be concluded that the awareness factor taxation, the attitude of the tax authorities, tax law, and rational attitude simultaneously and partially significant effect on tax compliance.

Variable tax law gives greatest influence on tax compliance because it has a beta value of 0.289 while the variable rational attitude gives the smallest effect on compliance because it has a beta value of 0.136.

Keywords: Tax Awareness, Attitudes Tax Authorities, Tax Law, A Rational Attitude, Taxpayer Compliance