

**INFLUENCE THE APPLICATION OF SELF-ASSESSMENT SYSTEM
ON THE LEVEL OF INDIVIDUAL TAXPAYER COMPLIANCE IN
PT PETHODAN PUTERA PRIMA**

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ABSTRACT

This Research on the effect of the application of self-assessment system on the level of individual taxpayer compliance in PT Pethodan Putera Prima. The purpose of this Research is to see whether the PT Pethodan Putera Prima there are influence between the application of self-assessment system with the level of individual taxpayer compliance. This Research used causal research and use of hypothesis testing with statistical tests.

The results of this Research show that H_0 is accepted, which means that there is no significant effect between the application of self-assessment system on the level of individual taxpayer compliance in PT pethodan Putera Prima. This is the show results of t smaller than t table (t count $< t$ table) that is equal to $0.427 < 2.026$ and application of self-assessment system can be explained only 0.005 or 0.5% of the level of individual taxpayer compliance, the rest can influenced by other factors

Key words : self-assessment system, tax, level of taxpayer compliance