

ABSTRACT

This research aims to determine the effect of tax amnesty on the compliance level of an individual taxpayer in his obligation to register, report and pay taxes at Pratama Tax Offices in West Java III Regional Area of Directorate General of Taxation (DGT).

The data from this case study research were collected by documentation technique. Descriptive Analysis was used to analysis the data. Registration compliance was measured by the percentage increase in the number registered Taxpayer. Tax payment compliance was measured by the percentage increase in the number Taxpayer who made a tax payment of Annual Income Tax Return Underpayment. Reporting compliance was measured by the increase in Taxpayer contribution who made a tax payment of Annual Income Tax Return Underpayment and the percentage of additional Annual Income Tax Return Underpayment reported.

The results of this research indicated that the implementation of tax amnesty gives a positive influence on registration compliance, tax payment compliance and compliance reporting annual income tax

Key words: Tax amnesty implementation, registration compliance, tax payment compliance, compliance reporting annual income tax



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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *tax amnesty* terhadap tingkat kepatuhan wajib pajak orang pribadi dalam kewajibannya untuk mendaftarkan, melaporkan dan membayar pajak pada KPP Pratama di Lingkungan Kanwil DJP Jawa Barat III .

Jenis Penelitian ini adalah studi kasus. Data dikumpulkan dengan teknik dokumentasi. Analisis data dalam penelitian ini menggunakan analisis deskriptif. Kepatuhan pendaftaran diukur menggunakan prosentase jumlah WPOP yang terdaftar. Kepatuhan penyetoran diukur menggunakan prosentase penambahan jumlah WPOP yang melakukan penyetoran pajak atas SPT Tahunan PPh Kurang Bayar. Kepatuhan pelaporan diukur dari peningkatan kontribusi WPOP dalam menyampaikan SPT Tahunan dan prosentase penambahan SPT Tahunan PPh Kurang Bayar yang dilaporkan.

Hasil penelitian menunjukkan bahwa pelaksanaan *tax amnesty* memberikan pengaruh positif terhadap kepatuhan pendaftaran, kepatuhan penyetoran pajak, dan kepatuhan pelaporan SPT Tahunan.

Kata kunci : Pelaksanaan *tax amnesty*, kepatuhan pendaftaran, kepatuhan penyetoran pajak, kepatuhan pelaporan SPT Tahunan

