ABSTRAK

Skripsi dengan judul “Pengaruh Penerapan Sistem Single Identity Number, Self Assessment System, dan E-Billing System terhadap Kepatuhan Wajib Pajak di Kabupaten Tulungagung” ini ditulis oleh Nur Mufidah ‘Aida NIM. 126403201031, pembimbing Dr. Lantip Susilowati, S.Pd., M.M.

Penerimaan negara dari sektor pajak meningkat setelah adanya beberapa penerapan sistem perpajakan yang memudahkan wajib pajak dalam memenuhi kewajiban perpajakan. Beberapa sistem perpajakan ini diterapkan oleh pemerintah sebagai sarana untuk mempermudah pelayanan sekaligus meningkatkan kepatuhan wajib pajak. Penelitian ini menjelaskan bagaimana penerapan sistem perpajakan mempengaruhi kepatuhan wajib pajak dalam membayar pajaknya tepat waktu.

Tujuan penelitian ini dilakukan untuk menguji pengaruh: penerapan Sistem Single Identity Number, Self Assessment System, dan E-Billing System secara simultan terhadap Kepatuhan Wajib Pajak, penerapan Sistem Single Identity Number secara parsial terhadap Kepatuhan Wajib Pajak, penerapan Self Assessment System secara parsial terhadap Kepatuhan Wajib Pajak, dan penerapan E-billing System secara parsial terhadap Kepatuhan Wajib Pajak.

Penelitian ini menggunakan pendekatan kuantitatif, data dikumpulkan melalui survei terhadap 100 responden wajib pajak yang berdomisili di Kabupaten Tulungagung. Analisis regresi linier berganda digunakan untuk mengevaluasi pengaruh penerapan Sistem Single Identity Number, Self Assessment System, dan E-Billing System terhadap Kepatuhan Wajib Pajak.

Hasil dari penelitian ini adalah penerapan Sistem Single Identity Number, Self Assessment System, dan E-Billing System secara simultan berpengaruh positif signifikan terhadap Kepatuhan Wajib Pajak, penerapan Sistem Single Identity Number secara parsial berpengaruh positif signifikan terhadap Kepatuhan Wajib Pajak, penerapan Self Assessment System secara parsial berpengaruh positif signifikan terhadap Kepatuhan Wajib Pajak, dan penerapan E-Billing System secara parsial berpengaruh positif signifikan terhadap Kepatuhan Wajib Pajak.

Kata Kunci: Sistem Single Identity Number, Self Assessment System, E-Billing System, Kepatuhan Wajib Pajak

ABSTRACT

The thesis with the title “The Influence of the Implementation of the Single Identity Number System, Self Assessment System, and E-Billing System on Taxpayer Compliance in Tulungagung Regency” was written by Nur Mufidah ‘Aida NIM. 126403201031, supervisor Dr. Lantip Susilowati, S.Pd., M.M.

State revenue from the tax sector increased after the implementation of several taxation systems that made it easier for taxpayers to fulfill their tax obligations. Several of these taxation systems were implemented by the government as a means to facilitate services while increasing taxpayer compliance. This study explains how the implementation of the taxation system affects taxpayer compliance in paying their taxes on time.

The purpose of this study was to test the influence of: the implementation of the Single Identity Number System, Self Assessment System, and E-Billing System simultaneously on Taxpayer Compliance, the partial implementation of the Single Identity Number System on Taxpayer Compliance, the partial implementation of the Self Assessment System on Taxpayer Compliance, and the partial implementation of the E-billing System on Taxpayer Compliance.

This study uses a quantitative approach, data were collected through a survey of 100 taxpayer respondents domiciled in Tulungagung Regency. Multiple linear regression analysis was used to evaluate the effect of the implementation of the Single Identity Number System, Self Assessment System, and E-Billing System on Taxpayer Compliance.

The results of this study are that the implementation of the Single Identity Number System, Self Assessment System, and E-Billing System simultaneously has a significant positive effect on Taxpayer Compliance, the implementation of the Single Identity Number System partially has a significant positive effect on Taxpayer Compliance, the implementation of the Self Assessment System partially has a significant positive effect on Taxpayer Compliance, and the implementation of the E-Billing System partially has a significant positive effect on Taxpayer Compliance

Keywords: Single Identity Number System, Self Assessment System, E-Billing System, Taxpayer Compliance