ABSTRAK


ABSTRACT

The purpose of this research is to analyze the influence of the quality of tax service, and strict of tax punishment to increase tax revenue Tax Article 21. Independent variables in this research is the quality of tax service, and strict of tax punishment while the dependent variable is increase tax revenue Tax Article 21. This research used primary data with distributing questionnaires. Questionnaires were distributed as many as 91 pieces to individual tax player in KPP Pratama Soreang, and questionnaires were processed as many as 77 pieces. Research sampling were taken by convenience sampling method. Statistical analysis using multiple linear regression. The result of this research showed that the quality of tax service, and strict of tax punishment are affect but not significant to increase tax revenue Tax Article 21 in KPP Pratama Soreang.

Keywords: The quality of tax service, strict of tax punishment, increase tax revenue Tax Article 21.
# DAFTAR ISI

<table>
<thead>
<tr>
<th>Halaman</th>
<th>Chapter</th>
</tr>
</thead>
<tbody>
<tr>
<td>i</td>
<td>HALAMAN JUDUL</td>
</tr>
<tr>
<td>iii</td>
<td>HALAMAN PENGESEAHAN</td>
</tr>
<tr>
<td>iv</td>
<td>PERNYATAAN KEASLIAN TUGAS AKHIR</td>
</tr>
<tr>
<td>v</td>
<td>PERNYATAAN PUBLIKASI LAPORAN PENELITIAN</td>
</tr>
<tr>
<td>vi</td>
<td>KATA PENGANTAR</td>
</tr>
<tr>
<td>x</td>
<td>ABSTRAK</td>
</tr>
<tr>
<td>xi</td>
<td>DAFTAR ISI</td>
</tr>
<tr>
<td>xii</td>
<td>DAFTAR GAMBAR</td>
</tr>
<tr>
<td>xvi</td>
<td>DAFTAR TABEL</td>
</tr>
<tr>
<td>xix</td>
<td>DAFTAR LAMPIRAN</td>
</tr>
<tr>
<td>1</td>
<td>BAB I: PENDAHULUAN</td>
</tr>
<tr>
<td>1.1</td>
<td>Latar Belakang</td>
</tr>
<tr>
<td>5</td>
<td>1.2 Rumusan Masalah</td>
</tr>
<tr>
<td>5</td>
<td>1.3 Tujuan Penelitian</td>
</tr>
<tr>
<td>6</td>
<td>1.4 Manfaat Penelitian</td>
</tr>
<tr>
<td>7</td>
<td>BAB II: LANDASAN TEORI</td>
</tr>
<tr>
<td>7</td>
<td>2.1 Kajian Pustaka</td>
</tr>
<tr>
<td>7</td>
<td>2.1.1 Definisi Pajak</td>
</tr>
<tr>
<td>12</td>
<td>2.1.2 Fungsi Pajak</td>
</tr>
<tr>
<td>13</td>
<td>2.1.3 Sistem Pemungutan Pajak</td>
</tr>
<tr>
<td>16</td>
<td>2.1.4 Self Assessment System</td>
</tr>
<tr>
<td>16</td>
<td>2.1.4.1 Pengertian Self Assessment System</td>
</tr>
<tr>
<td>17</td>
<td>2.1.4.2 Pemahaman Pelaksanaan Self-Assessment</td>
</tr>
<tr>
<td>18</td>
<td>2.1.5 Subjek Pajak</td>
</tr>
<tr>
<td>22</td>
<td>2.1.6 Objek Pajak</td>
</tr>
<tr>
<td>26</td>
<td>2.1.7 Tarif Pajak</td>
</tr>
<tr>
<td>27</td>
<td>2.1.8 Pajak Penghasilan</td>
</tr>
<tr>
<td>29</td>
<td>2.1.9 Objek Pajak Penghasilan</td>
</tr>
<tr>
<td>31</td>
<td>2.1.10 Pajak Penghasilan Pasal 21</td>
</tr>
<tr>
<td>33</td>
<td>2.1.10.1 PEMOTONG PAJAK PENGAHASLAN PASAL 21</td>
</tr>
<tr>
<td>35</td>
<td>2.1.10.2 WAJIB PAJAK PENGAHASLAN PASAL 21</td>
</tr>
<tr>
<td>36</td>
<td>2.1.10.3 TIDAK TERMASUK WAJIB PAJAK PENGAHASLAN PASAL 21</td>
</tr>
<tr>
<td>37</td>
<td>2.1.10.4 OBJEK PAJAK PENGAHASLAN PASAL 21</td>
</tr>
<tr>
<td>40</td>
<td>2.1.10.5 PENGHASILAN YANG DIKECUALIKAN DARI PENGENAAN PENGAHASLAN PASAL 21</td>
</tr>
<tr>
<td>41</td>
<td>2.1.11 WAJIB PAJAK EFKTFIK</td>
</tr>
</tbody>
</table>
BAB II: METODE PENELITIAN

2.1.12 Surat Pemberitahuan (SPT) .......................................................... 43
   2.1.12.1 Definisi Surat Pemberitahuan (SPT) ........................... 43
   2.1.12.2 Fungsi Surat Pemberitahuan (SPT) ................................. 44
   2.1.12.3 Prosedur Penyampaian Surat Pemberitahuan (SPT) ........... 45
   2.1.12.4 Pembetulan Surat Pemberitahuan (SPT) ....................... 46
   2.1.12.5 Batas Penyampaian Surat Pemberitahuan (SPT) ............. 49
   2.1.12.6 Perpanjangan Jangka Waktu Penyampaian Surat Pemberitahuan (SPT) ................................................ 49
   2.1.12.7 Pengecualian Sanksi Administrasi Berupa Denda Karena Tidak Menyampaikan Surat Pemberitahuan (SPT) ............................ 50
   2.1.12.8 Sanksi Administrasi dan Sanksi Pidana Sehubungan dengan Surat Pemberitahuan (SPT). 51

2.1.13 Pajak Penghasilan Orang Pribadi ........................................ 52
2.1.14 Pajak Daerah ........................................................................ 53
   2.1.14.1 Pengertian Pajak Daerah ........................................... 53
   2.1.14.2 Jenis Pajak Daerah ...................................................... 54
2.1.15 Pengelompokan Pajak ............................................................. 55
2.1.16 Agresivitas Pajak ................................................................. 57
2.1.17 Penghasilan Tidak Kena Pajak .............................................. 58
2.1.18 Penerimaan Pajak ................................................................. 65
2.1.19 Faktor-Faktor Eksternal yang Mempengaruhi Penerimaan Pajak .................................................................................. 72
   2.1.19.1 Pertumbuhan Ekonomi ................................................ 73
   2.1.19.2 Inflasi ....................................................................... 75
   2.1.19.3 Investasi ..................................................................... 76
2.1.20 Kualitas Pelayanan Fiskus ..................................................... 79
   2.1.20.1 Kompetensi Account Representative .............................. 86
   2.1.20.2 Karakteristik Kualitas Pelayanan .................................. 88
2.1.21 Ketegasan Sanksi Perpajakan ............................................... 89
2.1.22 Sanksi Administrasi ............................................................. 89
   2.1.22.1 Jenis Sanksi Administrasi ............................................. 90
2.1.23 Sanksi Pidana ................................................................. 91
2.1.24 Indikator Sanksi Pajak ......................................................... 92
2.1.25 Sanksi Pajak Menurut Undang-Undang .............................. 92

2.2 Kerangka Pemikiran .................................................................... 104
2.3 Pengembangan Hipotesis ............................................................. 106

BAB III: METODE PENELITIAN

3.1 Objek Penelitian ............................................................................. 107
   3.1.1 Sejarah Singkat ................................................................... 108
   3.1.2 Visi Dan Misi ................................................................... 109
   3.1.3 Bidang Usaha ................................................................... 110
3.1.4 Struktur Organisasi ................................................................. 110
3.1.5 Kedudukan, Tugas, Fungsi Kantor Pelayanan Pajak
    Pratama Soreang ................................................................. 113
3.1.6 Tabel Wilayah Kerja ............................................................. 115
3.2 Populasi dan Sampel Penelitian ............................................... 121
  3.2.1 Populasi ........................................................................ 121
  3.2.2 Sampel .......................................................................... 121
3.3 Metode Penelitian .................................................................. 122
3.4 Definisi Operasional Variabel .................................................. 123
3.5 Metode Penentuan Responden .................................................. 127
  3.5.1 Populasi Penelitian ......................................................... 127
  3.5.2 Sampel Penelitian ............................................................ 127
3.6 Metode Pengumpulan Data ...................................................... 128
  3.6.1 Data Primer .................................................................. 128
  3.6.2 Data Sekunder ............................................................... 129
3.7 Metode Analisis Data ................................................................ 129
  3.7.1 Uji Statistik Deskriptif ...................................................... 129
  3.7.2 Uji Kualitas Data ............................................................. 129
    3.7.2.1 Uji Validitas Menggunakan Korelasi Bivariate
      Pearson ........................................................................... 129
    3.7.2.2 Uji Reliabilitas .......................................................... 131
  3.7.3 Uji Asumsi Klasik ............................................................ 133
    3.7.3.1 Uji Multikolinearitas .................................................. 133
    3.7.3.2 Uji Heteroskedastisitas ............................................. 134
    3.7.3.3 Uji Normalitas ......................................................... 135
  3.7.4 Uji Regresi Linier Berganda .............................................. 137
    3.7.4.1 Regresi Linier Berganda ......................................... 137
    3.7.4.2 Uji $R^2$ (Koefisien Determinasi) ............................ 140
  3.7.5 Uji Hipotesis .................................................................. 142
    3.7.5.1 Uji Signifikansi Parameter Individual
      (Uji Statistik t) .............................................................. 142
    3.7.5.2 Uji Statistik F (Signifikansi Simultan) ...................... 144
3.8 Teknik Pengukuran Data .......................................................... 146

BAB IV : HASIL PENELITIAN DAN PEMBAHASAN
4.1 Besarnya Pengaruh Kualitas Pelayanan Fiskus dan Ketegasan
    Sanksi Pajak dalam Meningkatkan Penerimaan Pajak PPh
    Pasal 21 pada KPP Pratama Soreang ..................................... 148
  4.1.1 Analisis Statistik Deskriptif Data Responden ...................... 148
    4.1.1.1 Jenis Kelamin ............................................................ 148
    4.1.1.2 Usia Responden ....................................................... 150
    4.1.1.3 Tingkat Pendidikan Responden ................................. 151
    4.1.1.4 Status Responden .................................................... 152
  4.1.2 Analisis Deskriptif Data Penelitian .................................... 153
4.1.2.1 Variabel Kualitas Pelayanan Fiskus (X1) .......... 154
4.1.2.2 Variabel Ketegasan Sanksi Pajak (X2) .......... 161
4.1.2.3 Variabel Meningkatkan Penerimaan Pajak PPh Pasal 21 (Y) ........................................ 167
4.1.3 Uji Instrumen .............................................................. 174
  4.1.3.1 Uji Validitas ............................................................. 174
  4.1.3.2 Reliabilitas ............................................................... 177
4.1.4 Uji Asumsi Klasik .......................................................... 178
  4.1.4.1 Uji Normalitas ....................................................... 178
  4.1.4.2 Uji Multikolinearitas ............................................. 178
  4.1.4.3 Uji Heteroskedasticitas ..................................... 179
4.1.5 Uji Regresi Linier Berganda ....................................... 181
4.1.6 Uji R² (Koefisien Determinasi) .............................. 183
4.1.7 Pengujian Hipotesis Simultan (Uji – F) ................. 184

4.2 Besarnya Pengaruh Kualitas Pelayanan Fiskus dan Ketegasan Sanksi Pajak dalam Meningkatkan Penerimaan Pajak PPh Pasal 21 pada KPP Pratama Soreang Secara Parsial .................................................. 186
  4.2.1 Pengujian Hipotesis Parsial (Uji – t) ...................... 186

BAB V : SIMPULAN DAN SARAN
  5.1 Simpulan ........................................................................ 189
  5.2 Keterbatasan dan Saran ................................................. 190
    5.2.1 Keterbatasan ............................................................. 190
    5.2.2 Saran ........................................................................ 191
      5.2.2.1 Untuk Peneliti Selanjutnya ................................. 191
      5.2.2.2 Untuk KPP Pratama Soreang .............................. 191

DAFTAR PUSTAKA ........................................................................ 193
LAMPIRAN ........................................................................... 196
RIWAYAT HIDUP .................................................................. 218
## DAFTAR GAMBAR

<table>
<thead>
<tr>
<th>Gambar Struktur Organisasi</th>
<th>Halaman</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gambar 4.1 Persentase Responden Berdasarkan Jenis Kelamin</td>
<td>149</td>
</tr>
<tr>
<td>Gambar 4.2 Persentase Responden Berdasarkan Usia</td>
<td>151</td>
</tr>
<tr>
<td>Gambar 4.3 Persentase Status Responden</td>
<td>153</td>
</tr>
<tr>
<td>Gambar Interval Pernyataan Kualitas Pelayanan Fiskus (X1)</td>
<td>155</td>
</tr>
<tr>
<td>Gambar Interval Pernyataan Ketegasan Sanksi Pajak (X2)</td>
<td>162</td>
</tr>
<tr>
<td>Gambar Interval Pernyataan Meningkatkan Penerimaan Pajak PPh Pasal 21</td>
<td>168</td>
</tr>
<tr>
<td>Gambar 4.4 Pengujian Hipotesis X1 (Kualitas Pelayanan Fiskus)</td>
<td>187</td>
</tr>
<tr>
<td>Gambar 4.5 Pengujian Hipotesis X2 (Ketegasan Sanksi Pajak)</td>
<td>188</td>
</tr>
<tr>
<td>No</td>
<td>Tabel</td>
</tr>
<tr>
<td>----</td>
<td>-------</td>
</tr>
<tr>
<td>1.</td>
<td>Tabel Wilayah Kerja</td>
</tr>
<tr>
<td>2.</td>
<td>Tabel Operasional Variabel</td>
</tr>
<tr>
<td>3.</td>
<td>Tabel Skala Likert</td>
</tr>
<tr>
<td>4.</td>
<td>Tabel 4.1</td>
</tr>
<tr>
<td>5.</td>
<td>Tabel 4.2</td>
</tr>
<tr>
<td>6.</td>
<td>Tabel 4.3</td>
</tr>
<tr>
<td>7.</td>
<td>Tabel 4.4</td>
</tr>
<tr>
<td>8.</td>
<td>Tabel 4.5</td>
</tr>
<tr>
<td>9.</td>
<td>Tabel 4.6</td>
</tr>
<tr>
<td>10.</td>
<td>Tabel 4.7</td>
</tr>
<tr>
<td>11.</td>
<td>Tabel 4.8</td>
</tr>
<tr>
<td>12.</td>
<td>Tabel 4.9</td>
</tr>
<tr>
<td>13.</td>
<td>Tabel 4.10</td>
</tr>
<tr>
<td>14.</td>
<td>Tabel 4.11</td>
</tr>
<tr>
<td>15.</td>
<td>Tabel 4.12</td>
</tr>
<tr>
<td>17.</td>
<td>Tabel 4.14</td>
</tr>
</tbody>
</table>
Tabel 4.15 Tanggapan Responden Tentang Item Pernyataan Sanksi Pajak Sangat diperlukan Agar Tercipta Kedisiplinan Wajib Pajak dalam Memenuhi Kewajiban Perpajakan ....................... 166
Tabel 4.16 Skor Jawaban Responden Terhadap Item-Item Pernyataan Variabel Meningkatkan Penerimaan Pajak PPh Pasal 21 (Y) .... 167
Tabel 4.17 Tanggapan Responden Tentang Item Pernyataan Adanya Perbaikan Kualitas Pemeriksaan dan Penyidikan Pajak .......... 169
Tabel 4.18 Tanggapan Responden Tentang Item Pernyataan Sistem Informasi Teknologi yang Semakin Sempurna ....................... 170
Tabel 4.19 Tanggapan Responden Tentang Item Pernyataan Meningkatkan Kegiatan Intensifikasi dan Eskstensifikasi Pajak .................. 171
Tabel 4.20 Tanggapan Responden Tentang Item Pernyataan Meningkatkan Kesadaran Masyarakat akan Kewajiban Perpajakannya Melalui Penyuluhan dan Sosialisasi ............................................. 172
Tabel 4.21 Tanggapan Responden Tentang Item Pernyataan Penyempurnaan Sistem Administrasi Perpajakan .............................. 173
Tabel 4.22 Hasil Uji Kecukupan Sampel .................................................. 174
Tabel 4.23 Rekapitulasi Hasil Uji Validitas Variabel Kualitas Pelayanan Fiskus (X1) ........................................................................ 175
Tabel 4.24 Rekapitulasi Hasil Uji Validitas Variabel Ketegasan Sanksi Pajak (X2) ................................................................. 175
Tabel 4.25 Rekapitulasi Hasil Uji Validitas Variabel Meningkatkan Penerimaan Pajak PPH Pasal 21 (Y) ......................................... 176
Tabel 4.26 Rekapitulasi Hasil Uji Validitas Variabel dengan Kriteria KMO ≥ 0,50 ....................................................................... 176
Tabel 4.27 Hasil Uji Reliabilitas Variabel .............................................. 177
Tabel 4.28 Hasil Uji Normalitas ............................................................... 178
Tabel 4.29 Hasil Uji Multikolinearitas .................................................... 179
Tabel 4.30 Hasil Uji Heteroskedastitisitas .......................................... 180
Tabel 4.31 Hasil Uji Scatterplot .............................................................. 180
Tabel 4.32 Hasil Uji Regresi Linier Berganda ........................................ 181
Tabel 4.33 Hasil Uji Koefisien Determinasi (R²) .................................. 183
Tabel 4.34 Hasil Uji Koefisien Beta x Zero – order ................................ 184
Tabel 4.35 Hasil Pengujian Hipotesis Simultan (Uji – F) ...................... 185
Tabel 4.36 Hasil Pengujian Hipotesis Parsial (Uji – t ) ......................... 186
DAFTAR LAMPIRAN

Surat Keterangan Penelitian ................................................................. 196
Kuesioner ......................................................................................... 197
Hasil Kuesioner Variabel X1, X2, dan Y ........................................ 202
Lampiran Jenis Kelamin Responden ................................................ 206
Lampiran Umur Responden ............................................................... 206
Lampiran Tingkat Pendidikan Responden ...................................... 207
Lampiran Status Responden .............................................................. 207
Lampiran Kecukupan Sampel ............................................................ 207
Lampiran Validitas dan Reabilitas .................................................... 208
Lampiran Reabilitas X1 ..................................................................... 208
Lampiran Reabilitas X2 ..................................................................... 209
Lampiran Reabilitas Y ....................................................................... 210
Lampiran Uji Normalitas ................................................................. 211
Lampiran Uji Multikolinearitas ......................................................... 211
Lampiran Uji Heteroskedastisitas ..................................................... 212
Lampiran Scatterplot ....................................................................... 212
Lampiran Validitas X1 ..................................................................... 213
Lampiran Validitas X2 ..................................................................... 214
Lampiran Validitas Y ....................................................................... 215
Lampiran Uji Regresi Linear Berganda ............................................ 216
Lampiran Uji R² (Koefisien Determinasi) .......................................... 216
Lampiran Uji Koefisien Beta x Zero – Order .................................... 216
Lampiran Pengujian Simultan (Uji – F) ............................................. 217