

ABSTRAK

Nama : Aolia Mustika

Judul : Pengaruh Koordinasi Internal Terhadap Penerimaan Pajak Penghasilan Pasal 21 Di Kantor Pelayanan Pajak Pratama Tasikmalaya

Penerimaan Pajak Penghasilan pasal 21 merupakan sumber penerimaan yang dapat diperoleh secara terus-menerus dan dapat dikembangkan secara optimal sesuai kebutuhan pemerintah serta kondisi masyarakat sehubungan dengan pekerjaan, jasa dan kegiatan yang dilakukan oleh wajib pajak orang pribadi subjek pajak. Namun pada dasarnya penerimaan pajak penghasilan ini belum optimal karena kurangnya koordinasi internal terhadap penyertan lembar SPT tahunan dalam prosedur pembayaran pajak.

Tujuan dari penelitian ini adalah untuk mengetahui seberapa besar pengaruh koordinasi internal terhadap penerimaan pajak penghasilan pasal 21 di Kantor Pelayanan Pajak Pratama Tasikmalaya.

Peneliti menggunakan teori koordinasi internal dari Handayadiningrat (1982), yang terdiri dari teori koordinasi vertikal dan koordinasi horizontal. Dan teori penerimaan pajak penghasilan pasal 21 dari Waluyo (2010) yang terdiri dari subjek pajak, penghasilan, biaya, penghasilan tidak kena pajak (PTKP), tarif.

Metode penelitian menggunakan metode asosiatif dengan pendekatan kuantitatif. Teknik pengumpulan data melalui kuesioner yang disebar ke 68 responden dengan menggunakan teknik sampel jenuh. Untuk menentukan seberapa besar pengaruh koordinasi internal terhadap penerimaan pajak penghasilan pasal 21 menggunakan Uji Regresi Linier Berganda, Uji-t, Uji F, Koefisien Dertiminasi.

Berdasarkan hasil penelitian diperoleh hasil, bahwa pengaruh koordinasi vertikal terhadap penerimaan pajak penghasilan pasal 21 sebesar 38,4%, pengaruh koordinasi horizontal terhadap penerimaan pajak penghasilan pasal 21 sebesar 18,9%, sedangkan pengaruh koordinasi internal terhadap penerimaan pajak penghasilan pasal 21 sebesar 37,4% dan sisanya dijelaskan oleh variabel lain.

Kata Kunci: Koordinasi Internal, Penerimaan Pajak Penghasilan Pasal 21

ABSTRACT

Name : Aolia Mustika

Title : The Influence Of Internal Coordination Against The Receipt of Income Tax Article 21 At The Tax Services of Pratama Tasikmalaya

Receipt of income tax article 21 is a source of acceptance which may be obtained continually and can be developed optimally fits the needs of the Government as well as the condition of the community in relation to employment, services and activities performed by the taxpayer subject to tax private people. But basically the income tax receipt is not optimal due to lack of internal coordination towards sheet SPT in the procedure of annual tax payments.

The purpose of this research is to find out how big the influence of internal coordination against the receipt of income tax article 21 at the Tax Services of Pratama Tasikmalaya.

The researchers using theory of internal coordination of Handayadiningrat (1982), which consists of vertical and horizontal coordination theories. And the acceptance of the theory of income tax article 21 from Waluyo (2010) consisting of the subject taxes, revenue, expenses, earnings are not taxable (PTKP), fare.

The research methods using a quantitative approach with associative. The technique of data collection through questionnaire presented to 68 respondents using saturated samples. To determine the extent of the influence of internal coordination against the receipt of income tax article 21 using Multiple Linear regression test, T-test, F test, Determinacy Coefficient.

Based on the result of research, the influence of vertical coordination to tax receipt of income article 21 of 38,4%, the influence of horizontal coordination to tax receipt of income article 21 of 18,9%, while the influence of internal coordination to tax receipt of income article 21 of 37,4% and for the rest of estate described by other variable.

Keyword : internal coordination, Receipt of income tax article 21

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Penerimaan Pajak Penghasilan pasal 21 merupakan sumber penerimaan yang dapat diperoleh secara terus-menerus dan dapat dikembangkan secara optimal sesuai kebutuhan pemerintah serta kondisi masyarakat sehubungan dengan pekerjaan, jasa dan kegiatan yang dilakukan oleh wajib pajak orang pribadi subjek pajak. Namun pada dasarnya penerimaan pajak penghasilan ini belum optimal karena kurangnya koordinasi internal terhadap penyertan lembar SPT tahunan dalam prosedur pembayaran pajak. Tujuan dari penelitian ini adalah untuk mengetahui seberapa besar pengaruh koordinasi internal terhadap penerimaan pajak penghasilan pasal 21 di Kantor Pelayanan Pajak Pratama Tasikmalaya. Peneliti menggunakan teori koordinasi internal dari Handayadiningrat (1982), yang terdiri dari teori koordinasi vertikal dan koordinasi horizontal. Dan teori penerimaan pajak penghasilan pasal 21 dari Waluyo (2010) yang terdiri dari subjek pajak, penghasilan, biaya, penghasilan tidak kena pajak (PTKP), tarif. Metode penelitian menggunakan metode asosiatif dengan pendekatan kuantitatif. Teknik pengumpulan data melalui kuesioner yang disebar ke 68 responden dengan menggunakan teknik sampel jenuh. Untuk menentukan seberapa besar pengaruh koordinasi internal terhadap penerimaan pajak penghasilan pasal 21 menggunakan Uji Regresi Linier Berganda, Uji-t, Uji F, Koefisien Dertiminasi. Berdasarkan hasil penelitian diperoleh hasil, bahwa pengaruh koordinasi vertikal terhadap penerimaan pajak penghasilan pasal 21 sebesar 38,4%, pengaruh koordinasi horizontal terhadap penerimaan pajak penghasilan pasal 21 sebesar 18,9%, sedangkan pengaruh koordinasi internal terhadap penerimaan pajak penghasilan pasal 21 sebesar 37,4% dan sisanya dijelaskan oleh variabel lain.

Kata Kunci: Koordinasi Internal, Penerimaan Pajak Penghasilan Pasal 21

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