

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh *self assessment system* dan pemeriksaan pajak terhadap *tax evasion* dan dampaknya pada kepatuhan wajib pajak pada KPP Madya Bandung dan KPP Pratama di Kota Bandung.

Pendekatan penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif dan verifikatif dengan menggunakan data primer. Teknik sampling yang digunakan adalah *probability sampling* dengan metode random sampling dan rumus slovin 5%. Analisis statistik yang digunakan dalam penelitian ini adalah uji normalitas, analisis jalur, analisis diagram jalur, korelasi, pengujian hipotesis dengan menggunakan uji t dan uji F serta analisis koefisien determinasi. Banyaknya populasi penelitian adalah 121 orang, sampel penelitian yang digunakan adalah 93 orang dengan sumber data yang diperoleh melalui hasil pengisian kuesioner.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa secara parsial *self assessment system* dan pemeriksaan pajak berpengaruh terhadap *tax evasion*. Dimana besarnya pengaruh *self assessment system* sebesar 26,9%, dan pemeriksaan pajak sebesar 23,1% terhadap *tax evasion*. Secara simultan *self assessment system* dan pemeriksaan pajak berpengaruh terhadap *tax evasion* sebesar 33,0%, sedangkan sisanya yaitu sebesar 67,0% merupakan pengaruh faktor lain di luar ketiga variabel independen yang sedang diteliti. Selain itu, secara parsial *self assessment system* dan pemeriksaan pajak berpengaruh terhadap kepatuhan wajib pajak melalui *tax evasion*. Dimana besarnya pengaruh *self assessment system* sebesar 23,3%, dan pemeriksaan pajak sebesar 26,5% terhadap kepatuhan wajib pajak melalui *tax evasion*. Secara simultan *self assessment system* dan pemeriksaan pajak berpengaruh terhadap kepatuhan wajib pajak melalui *tax evasion* sebesar 6,1%, sedangkan sisanya yaitu sebesar 67,0% merupakan pengaruh faktor lain di luar ketiga variabel independen yang sedang diteliti. Pengaruh *tax evasion* terhadap kepatuhan wajib pajak sebesar 32,4%.

Kata Kunci: *Self Assessment System*, Pemeriksaan Pajak, *Tax evasion*, dan Kepatuhan Wajib Pajak.

## **ABSTRACT**

*This research aims to determine the influence of the self assessment system and tax audit to the tax evasion and its impact on taxpayer compliance at KPP Madya Bandung and KPP Pratama in Bandung.*

*The research approach used in this research is a descriptive and verificative analysis by using primary data. The sampling technique used is probability sampling with the method is simple random sampling and slovin formula. Statistical analysis used in this study is the normality test, path analysis, correlation, hypothesis testing using t-test and F-test and analysis of the coefficient of determination. The number of the population in this research was 121 people, the sample used in this research are 93 people with the source of the data obtained through the results of questionnaires.*

*Based on the results conducted by partial evaluation can be seen that the self assessment system and tax audit to the tax evasion and its impact on taxpayer compliance. Where the influence of the self assessment system as much as 26,9% and tax audit as much as 23,1% to the tax evasion. Simultaneously, the effect of the the self assessment system and tax audit affects the tax evasion as much as 33,0%, while the remaining as much as 67,0% is the influence of other factors outside of the two independent variables in this research. Other than that, partial evaluation can be seen that the self assessment system and tax audit to the taxpayer compliance through tax evasion. Where the influence of the self assessment system as much as 23,3% and tax audit as much as 26,5% to the taxpayer compliance through tax evasion. Simultaneously, the effect of the the self assessment system and tax audit affects the taxpayer compliance through tax evasion as much as 6,1%, while the remaining as much as 93,9% is the influence of other factors outside of the two independent variables in this research. The influence of the tax evasion to the taxpayer compliance as much as 32,4%.*

*Keywords: The Self Assessment System, Tax Audit, The Tax, and Taxpayer Compliance.*