

ABSTRAK

Penerimaan Pajak merupakan sektor yang penting dan paling berpengaruh dalam pembangunan nasional. Dalam APBN, PPh Pasal 25/29 Badan merupakan penerimaan terbesar daripada penerimaan pajak lainnya. Undang-undang pajak penghasilan telah menetapkan sistem pemungutan pajak penghasilan dengan cara *self assessment system*. Sehingga kepatuhan Wajib Pajak merupakan salah satu fondasi untuk memaksimalkan tercapainya *self assessment system* dalam meningkatkan pajak penghasilan di Indonesia. Penelitian ini bertujuan menguji dan memperoleh bukti empiris mengenai pengaruh *self assessment system* dan kepatuhan Wajib Pajak badan terhadap penerimaan pajak penghasilan pada KPP Pratama Pamekasan masa pajak Januari 2008 sampai dengan Desember 2012. Penelitian ini menggunakan pendekatan kuantitatif dengan melakukan pengujian hipotesis melalui analisis regresi linier berganda. Data yang digunakan berupa data sekunder, yaitu jumlah SSP PPh Pasal 25, jumlah SPT Masa PPh Pasal 25/29 tepat waktu, dan jumlah WP Badan Efektif. Hasil penelitian menunjukkan bahwa *self assessment system* yang diukur melalui jumlah SSP yang diterima memiliki pengaruh terhadap penerimaan pajak penghasilan, sedangkan kepatuhan Wajib Pajak yang diukur melalui rasio jumlah SPT tepat waktu dan jumlah WP badan efektif tidak mempengaruhi penerimaan pajak penghasilan pada KPP Pratama Pamekasan.

Kata Kunci: *Self Assessment System*, SSP PPh Pasal 25, Kepatuhan Wajib Pajak Badan, SPT Masa PPh Pasal 25/29, WP Badan Efektif, Pajak Penghasilan

ABSTRACT

Tax revenue is important sector and the most influential revenue in national development. In state budget, income tax article 25/29 of corporate tax payer is the greatest tax revenues. Tax income law established tax collection system with self-assessment system. Therefore, tax compliance is one of the foundations of self-assessment system to increase the tax income in Indonesia. This research aims to examine and obtain empirical evidence about the influence of the self-assessment system and the corporate tax payer compliance of income tax revenue in Primary Tax Office of Pamekasan tax period January 2008 to December 2012. This study used a quantitative approach to testing hypotheses through multiple linear regression analysis. The data used was secondary, which are the number of tax payment of income tax article 25, the number of period tax return of income tax article 25/29 in a timely, and the number of effective corporate tax payer. The results showed that the self -assessment system as measured by the number of tax payment of income tax article 25 affect income tax revenue, whereas tax compliance as measured by the ratio of the number of period tax return of income tax article 25/29 in a timely and the number of effective corporate tax payer do not affect the income tax revenue in Primary Tax Office of Pamekasan.

Keywords: *Self Assessment System, Tax Payment of Income Tax Article 25, Corporate Tax Payer Compliance, Period Tax Return of Income Tax Article 25/29, Effective Corporate Tax Payer, Tax Revenue*