

ABSTRACT

MAGFIRA ILHAM. The Effect of Implementing Self Assessment System and Tax Sanctions on Taxpayer Compliance in Restaurant Tax Revenue at the Regional Revenue Agency of Gorontalo Regency. Supervised by LUKFIAH IRWAN RADJAK as supervisor I and FELMI D. LANTOWA as supervisor II.

This research aims to determine the effect of implementing the self assessment system and tax sanctions on taxpayer compliance in restaurant tax revenue at the regional revenue agency of gorontalo regency. This is a quantitative research using primary data obtained by distributing questionnaires to 87 taxpayers who were used as research samples. The data analysis technique uses multiple linear regression analysis. The results showed partially the self assessment system has a significant effect on taxpayer compliance, partially it shows that tax sanctions have a significant effect on taxpayer compliance. Simultaneously, the self assessment system and tax sanctions together have a significant effect on taxpayer compliance with restaurant tax revenues in the Gorontalo district regional revenue agency.

Keywords: *Self Assessment System, Tax Sanctions, Taxpayer Compliance*

ABSTRAK

MAGFIRA ILHAM. Pengaruh Pelaksanaan *Self Assessment System* dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Pada Penerimaan Pajak Restoran Di Badan Pendapatan Daerah Kabupaten Gorontalo. Dibimbing oleh LUKFIAH IRWAN RADJAK selaku dosen pembimbing I dan FELMI D. LANTOWA selaku dosen pembimbing II.

Penelitian ini bertujuan untuk mengetahui “Pengaruh Pelaksanaan *Self Assessment System* dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Pada Penerimaan Pajak Restoran Di Badan Pendapatan Daerah Kabupaten Gorontalo”. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data primer yang diperoleh dengan menyebarkan kuesioner kepada 87 wajib pajak yang dijadikan sampel penelitian. Teknik analisis data menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa secara persial *Self Assessment System* berpengaruh signifikan terhadap kepatuhan wajib pajak, secara persial menunjukkan bahwa sanksi perpajakan berpengaruh signifikan terhadap kepatuhan wajib pajak. Secara simultan bahwa *Self Assessment System* dan Sanksi Perpajakan secara bersama-sama berpengaruh signifikan terhadap kepatuhan wajib pajak pada penerimaan pajak restoran di badan pendapatan daerah kabupaten gorontalo.

Kata kunci: *Self Assessment System, Sanksi Perpajakan, Kepatuhan Wajib Pajak*