## ABSTRAK

Di dalam *self assessment system* Direktorat Jenderal Pajak memainkan peran dengan memberikan pelayanan pajak, apabila dilaksanakan secara optimal maka dapat meningkatkan kepatuhan sukarela wajib pajak dalam pemenuhan kewajiban dan haknya di bidang perpajakan. Tujuan dari penelitian ini untuk mengetahui pengaruh *self assessment system* dan kualitas pelayanan pajak terhadap kepatuhan formal wajib pajak orang pribadi pada KPP Cicadas.

Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan verifikatif. Unit analisis dalam penelitian ini adalah wajib pajak orang pribadi di KPP Cicadas yang berjumlah 398 sampel. Pengujian statistic yang digunakan adalah perhitungan korelasi *Person, Spearman,* koefisien determinasi, uji hipotesis dan juga menggunakan aplikasi *SPSS 14 for windows*.

Hasil dari penelitian ini menunjukkan bahwa terdapat hubungan yang kuat antara penerapan *self assessment system* dan kualitas pelayanan pajak dengan kepatuhan formal wajib pajak orang pribadi. Selain itu, penerapan *self assessment system* dan kualitas pelayanan pajak dengan kepatuhan formal wajib pajak orang pribadi, besarnya pengaruh tersebut adalah sebesar 70.5%, dan sisanya dipengaruhi faktor lain yaitu penegakan hukum perpajakan, pemeriksaan pajak, dan tarif pajak.



**Kata kunci: Penerapan *Self Assessment* System, Kualitas Pelayanan Pajak dan Kepatuhan Formal Wajib Pajak Orang Pribadi**





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## *ABSTRACT*

*In the self assessment system the Directorate General of Taxation plays the role to provide tax services, if implemented optimally then it can increase voluntary taxpayer compliance in fulfilling the obligations and rights in the field of taxation. The purpose of this study to determine the effect of self assessment tax system and the quality of tax service against formal compliance of an individual tax payer on the Cicadas Tax Payers Office.*

*The method that has been used in this research is descriptive and verification method. The unit of analysis in this research is an individual taxpayers in Cicadas tax Payers Office which amounts to 398 samples.The statistic test that has been used is the calculation of correlation Person, Spearman, coefficient of determination, hypothesis test and also using SPSS 14 for windows applications.*

*The results of this research indicate that there is a strong relationship between the implementation of self assessment tax system and the quality of tax service with a formal compliance of an individual taxpayers. Besides that, the implementation of self assessment tax system and the quality of tax service affect to formal compliance of an individual taxpayer and the magnitude of the effect it amounted to 70.5%, and other factors which influenced the rest of law enforcement of taxation, tax audits, and tax rates.*



***Keywords : Implementation of Self Assessment System, Quality of Tax Service, Formal Compliance of an individual Tax Payers.***





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