

PENGARUH SANKSI PERPAJAKAN TERHADAP KEPATUHAN WAJIB BADAN

**(Studi Kasus pada Kantor Pelayanan Pajak Pratama Bandung Cibeunying
Periode 2013 - 2018)**

RINGKASAN

Penelitian ini bertujuan untuk mengetahui sanksi perpajakan, kepatuhan wajib pajak badan dan pengaruh sanksi perpajakan terhadap kepatuhan wajib pajak badan di kantor pelayanan pajak (KPP) pratama bandung cibeunying. Metode ini menggunakan metode *Explanatori* dengan berbentuk hubungan kausal (sebab akibat). Teknik pengambilan sampel yang digunakan adalah *simple random sampling* yang berjumlah 98 responden. Uji analisis yang digunakan melalui uji validitas dan realibilitas, uji asumsi klasik, uji analisis regresi sederhana, Korelasi *Pearson Product Moment*, Koefisien Determinasi, dan uji hipotesis. Hasil penelitian diperoleh menunjukkan bahwa sanksi perpajakan sudah memadai, kepatuhan wajib pajak badan sudah memadai dan sanksi perpajakan berpengaruh terhadap kepatuhan wajib pajak badan.

Kata kunci : sanksi perpajakan dan kepatuhan wajib pajak badan

EFFECT OF SANCTIONS AGAINST TAX COMPLIANCE TAXPAYERS

(Case Study at Tax Office (KPP) Pratama Bandung Cibeuying period 2013 - 2018)

SUMMARY

This study aims to determine tax penalties, compliance and the effect of tax penalties to corporate taxpayers in tax office pelayanan pajak (KPP) pratama bandung cibeuying. This study uses the explanatory clause shaped relationship (causal). The sampling technique used was simple random sampling of 98 respondents. The statistical analysis used through validity and reliability test, classic assumption test, simple regression analysis test, Pearson product moment correlation coefficient, coefficient of determination, and hypothesis testing. Research results obtained show that the tax penalties System has been adequate, corporate taxpayers has been adequate. As well as tax penalties influence an compliance of corporate taxpayers.

Keywords: Tax and Compliance Penalties Taxpayer