

## **ABSTRAK**

IMMANUEL MANGASI FERNANDO. Pengaruh Kualitas Penetapan Pajak, Surat Teguran, Surat Paksa, dan Sanksi Administrasi Terhadap Pencairan Tunggakan Pajak (Studi Pada Kantor Pelayanan Pajak Madya Jakarta Timur Tahun 2013-2016). Fakultas Ekonomi Universitas Negeri Jakarta. 2017.

Penelitian ini bertujuan untuk menganalisis pengaruh kualitas penetapan pajak, surat teguran, surat paksa, dan sanksi administrasi terhadap pencairan tunggakan pajak. Penelitian ini menggunakan data sekunder dengan sampel KPP Madya Jakarta Timur.

Penelitian ini menggunakan analisis regresi linear berganda untuk menguji hipotesis dengan bantuan SPSS 24. Hasil analisis membuktikan bahwa kualitas penetapan pajak tidak berpengaruh terhadap pencairan tunggakan pajak. Kemudian surat teguran, surat paksa, dan sanksi administrasi secara parsial berpengaruh positif terhadap pencairan tunggakan pajak. Sedangkan secara bersama-sama variabel kualitas penetapan pajak, surat teguran, surat paksa, dan sanksi administrasi berpengaruh signifikan terhadap pencairan tunggakan pajak. Adapun penelitian ini memiliki keterbatasan yaitu hanya meneliti pada periode tahun 2013-2016, diharapkan bagi peneliti selanjutnya dapat menambah jumlah periode tahun penelitian agar memberikan hasil yang lebih akurat

Kata Kunci : Kualitas Penetapan Pajak, Surat Teguran, Surat Paksa, dan Pencairan Tunggakan Pajak

## **ABSTRACT**

IMMANUEL MANGASI FERNANDO. *The influence of the Quality of Tax Determination, Warning Letter, Forced Letter, and Administrative Adjudication Sanction Against Withdrawal of Taxes (Study at East Java Tax Service Office Year 2013-2016). Faculty of Economics, State University of Jakarta. 2017.*

*This study aims to analyze the influence of the quality of tax assessment, warning letters, forced mail, and administrative sanctions against the disbursement of tax arrears. This research uses secondary data with sample of KPP Madya Jakarta Timur.*

*This study uses multiple linear regression analysis to test the hypothesis with the help of SPSS 24. The results of the analysis prove that the quality of tax determination does not affect the disbursement of tax arrears. Then letter warning, forced letter, and administrative sanctions partially have a positive effect on the disbursement of tax arrears. While together the variable quality of tax determination, warning letters, forced mail, and administrative sanctions have a significant effect on disbursement of tax arrears. As for this research have limitation that is only researching in period of year 2013-2016, hopefully for the next researcher can increase number of period of year research to give more accurate result*

*Keywords: Quality of Tax Assignment, Warning Letter, Forced Letter, and Withdrawal of Tax Arrears*