

ABSTRACT

Taxes are the largest component in contributing to state income. However, based on the Directorate General of Taxation data, the number of taxpayers who submitted annual tax return in 2019 was 13.37 million. This amount only reached 72.9% of the total taxpayers who are obliged to have annual tax return. Based on research conducted by Kesselman, the characteristics of workers who are vulnerable to tax evasion are workers who do not have a tax withholding. Related to these problems. This study wants to explore how the level of tax compliance of Gojek Jabodetabek partners and the factors that affect the tax compliance of Gojek Jabodetabek partners. This type of research is qualitative, the data in this study were obtained through interviews and questionnaires. The results showed that the tax compliance of Gojek Jabodetabek partners was still low and the factors that influenced tax compliance were (1) knowledge of taxation, (2) income, (3) tax rates, (4) distributive justice.

ABSTRAK

Pajak merupakan komponen terbesar dalam menyumbang pendapatan negara. Namun, berdasarkan data DJP jumlah wajib pajak yang menyampaikan surat SPT pada 2019 sebanyak 13,37 juta. Jumlah tersebut hanya mencapai 72,9% dari total WP yang wajib SPT. Berdasarkan penelitian yang dilakukan oleh kesselman, Ciri pekerja yang rentan melakukan penggelapan pajak tersebut adalah pekerja yang tidak memiliki pihak pemotong pajak. Terkait permasalahan tersebut. Penelitian ini bertujuan untuk mengeksplorasi bagaimana tingkat kepatuhan perpajakan mitra Gojek Jabodetabek dan faktor-faktor yang memengaruhi kepatuhan perpajakan mitra Gojek Jabodetabek. Penelitian ini merupakan penelitian kualitatif, data dalam penelitian ini diperoleh melalui wawancara dan kuesioner. Hasil penelitian menunjukkan bahwa kepatuhan perpajakan mitra Gojek Jabodetabek masih rendah dan faktor-faktor yang memengaruhi kepatuhan perpajakannya yaitu (1) pengetahuan perpajakan, (2) pendapatan, (3) tarif Pajak, (4) keadilan Distributif.