

## ABSTRAK

Kepatuhan wajib pajak merupakan suatu keadaan dimana wajib pajak memiliki kesadaran dalam mentaati dan mematuhi peraturan-peraturan yang sudah ditetapkan oleh undang-undang perpajakan. Hal tersebut dapat dilakukan melalui penyuluhan dan sosialisasi kembali kepada wajib pajak badan terutama mengenai pengetahuan perpajakan, sanksi perpajakan dan perhitungan pajak terutang, sehingga diharapkan mampu meningkatkan kepatuhan Wajib Pajak Badan terutama di Kantor Pelayanan Pajak Pratama Karawang. Penelitian ini bertujuan untuk menemukan bukti empiris mengenai faktor-faktor yang mempengaruhi tingkat kepatuhan pelaporan pajak penghasilan badan. beberapa faktor yang diuji dalam penelitian ini diantaranya pengaruh pengetahuan perpajakan, sanksi perpajakan, dan perhitungan pajak terutang. Populasi dalam penelitian ini adalah seluruh wajib pajak badan yang terdaftar di Kantor Pelayanan Pajak Pratama Karawang. Sampel yang dipilih dengan menggunakan *purposive sampling*. Jumlah sampel dalam penelitian ini adalah 58 wajib pajak badan yang terdaftar di Kantor Pelayanan Pajak Pratama Karawang. Analisis data yang digunakan adaah uji instrumen yang terdiri dari uji validitas, reliabilitas, uji asumsi klasi (uji normalitas, multikolinearitas, autokorelasi) dan pengujian hipotesis (uji t, uji f dan koefisien determinasi ( $R^2$ )). Hasil penelitian menunjukkan bahwa pengetahuan perpajakan secara parsial tidak berpengaruh terhadap kepatuhan pelaporan pajak penghasilan badan, sedangkan variabel sanksi perpajakan dan pengetahuan perhitungan pajak terutang secara parsial berpengaruh terhadap kepatuhan pelaporan pajak penghasilan badan. namun secara simultan ketiga variabel X (pengetahuan perpajakan, sanksi perpajakan, perhitungan pajak terutang) berpengaruh positif terhadap kepatuhan pelaporan pajak penghasilan badan.

**Kata kunci : pengetahuan perpajakan, sanksi perpajakan, perhitungan pajak terutang dan kepatuhan pelaporan pajak penghasilan badan.**

## **ABSTRACT**

*Taxpayer compliance is a condition where taxpayers have awareness in obeying and complying with the regulations that have been stipulated by tax laws. This can be done through counseling and re-socialization to corporate taxpayers, especially regarding knowledge of taxation, tax sanctions and calculation of tax payable, so that it is expected to be able to improve corporate taxpayer compliance, especially at the Karawang Pratama Tax Service Office. This study aims to find empirical evidence regarding the factors that influence the level of corporate income tax reporting compliance. Some of the factors tested in this study include the influence of tax knowledge, tax sanctions, and calculation of tax payable. The population in this study were all corporate taxpayers registered at the Karawang Pratama Tax Service Office. Samples were selected using purposive sampling. The number of samples in this study were 58 corporate taxpayers registered at the Pratama Karawang Tax Service Office. The data analysis used was an instrument test consisting of validity, reliability, classification assumption tests (normality test, multicollinearity, autocorrelation) and hypothesis testing (t test, f test and coefficient of determination (R<sup>2</sup>)). The results showed that taxation knowledge partially had no effect on corporate income tax reporting compliance, while the tax sanctions variable and knowledge of tax payable calculations partially affected corporate income tax reporting compliance. but simultaneously the three X variables (tax knowledge, tax sanctions, tax payable calculations) have a positive effect on corporate income tax reporting compliance.*

**Keywords:** *taxation tax, tax payable, and corporate income tax compliance.*

