

## Abstrak

Penelitian ini bertujuan untuk meninjau kepatuhan administratif perpajakan PT SSS sebagai wajib pajak badan. PT SSS merupakan perusahaan yang belum lama berdiri sendiri sehingga memiliki kewajiban administratif perpajakan *self-assessment* yakni menyetor dan melaporkan pajak secara mandiri. Penelitian dilakukan dengan metode tinjauan kualitatif melalui studi pustaka dan studi lapangan atas data yang telah diperoleh dari PT SSS dan wawancara. Hasil penelitian menunjukkan bahwa kegiatan operasional usaha, kompetensi wajib pajak, dan pengawasan DJP sangat berpengaruh dan berperan penting terhadap kepatuhan administratif PT SSS. Setiap wajib pajak dapat memiliki kewajiban administratif lebih dari satu jenis pajak. PT SSS harus beradaptasi terhadap modernisasi sistem perpajakan dan memiliki kompetensi sumber daya yang cukup agar kewajiban administratif perpajakannya dapat terpenuhi dengan baik. Praktik pemenuhan kewajiban administratif perpajakan melibatkan ketelitian baik dari PT SSS dan pegawai pajak. Ketelitian penghitungan perlu diperhatikan karena berpengaruh terhadap ketentuan hukum berdasarkan undang-undang perpajakan yang berlaku. Wajib pajak dapat dikenakan sanksi administratif berupa denda, kenaikan, dan/atau bunga apabila terdapat kewajiban perpajakan yang tidak dipenuhi. PT SSS dapat mengajukan upaya hukum apabila terdapat kesalahan penghitungan atau penerapan kebijakan yang tidak sesuai dengan ketentuan undang-undang perpajakan.

Kata kunci: Kewajiban Administratif Perpajakan, *Self-Assessment*, Wajib Pajak Badan

## Abstract

*This study aims to review the tax administration compliance of PT SSS as a corporate taxpayer. PT SSS is a newly established company so it has a self-assessment tax administrative obligation to deposit and report taxes independently. The research was conducted using a qualitative review method through literature studies and field studies on data that had been obtained from PT SSS and interview. The results of the study indicate that business operations, taxpayer competence, and DJP supervision are very influential and have an important role in the administrative compliance of PT SSS as a taxpayers. Each taxpayer can have administrative obligations of more than one type of tax. PT SSS must adapt to the modernization of the taxation system and have sufficient resource competencies so that its tax administrative obligations can be fulfilled properly. The practice of fulfilling tax administrative obligations involves the thoroughness of both PT SSS and tax officials. The accuracy of the calculation needs to be considered because it affects the legal provisions based on the applicable tax laws. Taxpayers may be subject to administrative sanctions in the form of fines, increases, and/or interest if there are tax obligations that are not fulfilled. PT SSS can file legal remedies if there is a calculation error or the application of policies that are not in accordance with the provisions of the tax law.*

*Keywords: Tax Administrative Obligations, Self-Assessment, Corporate Taxpayers*