

**PENGARUH *SELF ASSESSMENT SYSTEM* TERHADAP PENERIMAAN PAJAK  
PENGHASILAN PASAL 25 WAJIB PAJAK ORANG PRIBADI PADA KANTOR  
PELAYANAN PAJAK PRATAMA CIMAHI PERIODE 2019 – 2022**

**Oleh :**

Silvy Audita Sheirly Rabbani

**Pembimbing :**

Lilis Saidah Napisah, S.E., M.M., M.Ak., PIA

**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh *Self Assessment System* terhadap penerimaan PPh Pasal 25 WP OP pada KPP Pratama Cimahi periode 2019 – 2022. Jenis penelitian ini adalah penelitian kuantitatif dengan menggunakan data sekunder. Teknik pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling*. Metode analisis pada penelitian ini menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa secara parsial jumlah NPWP tidak berpengaruh terhadap penerimaan PPh Pasal 25 WP OP, sedangkan jumlah SSP PPh Pasal 25 berpengaruh positif terhadap penerimaan PPh Pasal 25 WP OP. Namun secara simultan, jumlah NPWP dan jumlah SSP PPh Pasal 25 berpengaruh positif terhadap penerimaan PPh Pasal 25 WP OP pada KPP Pratama Cimahi periode 2019 – 2022.

**Kata Kunci :** *Self Assessment System*, NPWP, SSP PPh Pasal 25, PPh Pasal 25

***THE EFFECT OF SELF ASSESSMENT SYSTEM ON REVENUE OF INCOME TAX  
ARTICLE 25 INDIVIDUAL TAXPAYER AT CIMAHI PRATAMA TAX SERVICE OFFICE***

***PERIOD 2019 – 2022***

***Written by :***

Silvy Audita Sheirly Rabbani

***Preceptor :***

Lilis Saidah Napisah, S.E., M.M., M.Ak., PIA

***ABSTRACT***

*This study aims to examine the effect of Self Assessment System on the receipt of Income Tax Article 25 by individual taxpayers at the Cimahi Primary Tax Office for the period 2019 – 2022. This type of research is quantitative research using secondary data. The sampling technique in this study used a purposive sampling method. The analytical method in this study uses multiple linear regression analysis. The results showed that partially the number of NPWP had no effect on the receipt of PPh Article 25 by individual taxpayers, while the number of SSP PPh Article 25 had a positive effect on the receipt of PPh Article 25 by individual taxpayers. But simultaneously, the number of NPWP and the number of SSP PPh Article 25 have a positive effect on the receipt of PPh Article 25 for individual taxpayers at the Cimahi Primary Tax Service Office for the period 2019 – 2022.*

***Keywords : Self Assessment System, NPWP, SSP PPh Article 25, PPh Article 25***