

ABSTRAK

PINTA AULIA PUTRI. 2024. TINJAUAN ANALISIS MORALITAS DAN REPUTASI INDIVIDU MENGENAI KEPATUHAN PAJAK(STUDI KASUS PESERTA BPJS KESEHATAN MAKASSAR). Skripsi. Jurusan Akuntansi Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Faidul Adziem, Sitti Zulaeha.

Penelitian ini bertujuan untuk mengetahui bagaimana peserta BPJS Kesehatan paham mengenai penerapan kepatuhan pajak dan keterkaitan antara *Tax Moral* dan reputasi menjadi salah satu faktor patuh nya wajib pajak mengingat beberapa fenomena kasus dalam dunia perpajakan Indonesia membuat masyarakat dan wajib pajak khawatir serta mempengaruhi kepatuhan wajib pajak tersebut. Penelitian ini merupakan jenis penelitian Deskriptif kualitatif. Jenis data yang digunakan dalam penelitian adalah data kualitatif dan teknik pengumpulan data diperoleh melalui wawancara, dokumentasi dan observasi. Hasil Penelitian Menunjukkan Bahwa Peserta BPJS Kesehatan masih minim pengetahuan mengenai keterkaitan antara *Tax Moral* dan Reputasi dan kurang mengetahui dasar pengenaan pajak peserta BPJS Kesehatan kedalam komponen pengenaan PPh pasal 21, mengingat tidak terlalu banyak penelitian sebelumnya mengangkat fenomena ini.

Kata Kunci: *BPJS Kesehatan, Tax Moral dan reputasi perpajakan, Kepatuhan wajib Pajak, PPh pasal 21.*

ABSTRACT

PINTA AULIA PUTRI. 2024. REVIEW OF INDIVIDUAL MORALITY AND REPUTATION ANALYSIS REGARDING TAX COMPLIANCE (CASE STUDY OF MAKASSAR BPJS KESEHATAN PARTICIPANTS). Thesis. Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Makassar. Main Supervisor by: Faidul Adziem and Co-Supervisor : Sitti Zulaeha.

This research aims to find out how BPJS Health participants understand the implementation of tax compliance and the relationship between Tax Moral and reputation which is one of the factors in taxpayer compliance considering that several case phenomena in the world of Indonesian taxation make the public and taxpayers worry and influence taxpayer compliance. This research is a type of qualitative descriptive research. The type of data used in the research is qualitative data and data collection techniques are obtained through interviews, documentation and observation. The research results show that BPJS Health participants still have minimal knowledge regarding the relationship between Moral Tax and Reputation and do not know the basis for imposing taxes on BPJS Health participants as part of the imposition of PPh article 21, considering that not too many previous studies have addressed this phenomenon.

Keywords: *BPJS Health, Tax Moral and reputation of taxation, Taxpayer compliance, PPh article 21.*

