

ABSTRAK

**Pengaruh Penerapan Self Assesment System, Pengetahuan Perpajakan,
Kesadaran Wajib Pajak, Sanksi Perpajakan, Dan Kualitas Pelayanan Fiskus
terhadap Kepatuhan Wajib Pajak
(Studi Kasus Pada Kantor Pelayanan Pajak Pratama Gayamsari Semarang)**

Kepatuhan wajib pajak menjadi masalah yang sering ditemui baik dinegara berkembang maupun negara maju. Terdapat beberapa faktor yang membuat seorang wajib pajak menjadi patuh untuk membayar pajak. Penelitian ini bertujuan untuk menguji pengaruh penerapan *self assessment system*, pengetahuan perpajakan, kesadaran wajib pajak, sanksi perpajakan, dan pelayanan fiskus terhadap kepatuhan wajib pajak. Penelitian dilakukan pada Kantor Pelayanan Pajak Pratama Gayamsari Semarang. Responden dalam penelitian ini sebanyak 95 responden yang dipilih melalui *convenience sampling*. Teknik analisis yang digunakan dalam penelitian ini menggunakan analisis regresi linier berganda. Hasil dari penelitian ini menunjukkan bahwa penerapan self assessment system, pengetahuan perpajakan, kesadaran wajib pajak berpengaruh positif terhadap kepatuhan wajib pajak, sanksi pajak berpengaruh negatif terhadap kepatuhan wajib pajak, sedangkan kualitas pelayanan fiskus tidak berpengaruh terhadap kepatuhan wajib pajak.

Kata kunci: *self assessment system*, pengetahuan perpajakan, kesadaran wajib pajak, sanksi perpajakan, kualitas pelayanan fiskus

ABSTRACT

***Effect of Implementation of Self Assessment System, Tax Knowledge, Taxpayer Awareness, Tax Sanctions, and Fiscal Service Quality on Taxpayer Compliance
(Case Study at Tax Office Pratama Gayamsari Semarang)***

This research aimed to test impact from application of self assessment system, tax Compliance with taxpayers is a problem that is often encountered in both developing and developed countries. There are several factors that make a taxpayer obedient to pay taxes. This study aims to examine the effect of applying the self assessment system, tax knowledge, taxpayer awareness, tax sanctions, and tax authorities services to taxpayer compliance. The study was conducted at the Gayamsari Primary Tax Service Office Semarang. Respondents in this study were 95 respondents who were selected through convenience sampling. The analysis technique used in this study uses multiple linear regression analysis. The results of this study indicate that the application of self assessment system, tax knowledge, awareness of taxpayers has a positive effect on taxpayer compliance, tax sanctions have a negative effect on taxpayer compliance, while the quality of tax authorities does not affect taxpayer compliance.

Keywords : *self assessment system, knowledge of taxation, awareness of taxpayers, tax sanctions, quality of service of tax authorities*