

ABSTRAK

Penelitian ini bertujuan untuk meningkatkan kepatuhan wajib pajak orang pribadi dan bagaimana pengaruh yang sebenarnya kesadaran wajib pajak, sanksi pajak, dan kualitas pelayanan wajib pajak terhadap kepatuhan wajib pajak. Data penelitian ini diambil dari data primer melalui kuesioner. Dari 80 buah sampel penelitian yang disebar, jumlah sampel yang diolah sebanyak 59 buah. Sampel dalam penelitian diambil secara sampling incidental. Penelitian ini menggunakan analisis regresi linier berganda dalam menganalisis variabel-variabelnya. Hasil penelitian menunjukkan bahwa kesadaran wajib pajak dan sanksi pajak berpengaruh terhadap kepatuhan wajib pajak, sedangkan kualitas pelayanan tidak berpengaruh terhadap kepatuhan wajib pajak.

Kata Kunci: Kesadaran Wajib Pajak, Sanksi Pajak, Kualitas Pelayanan

ABSTRACT

This research aims to increase the compliance of private person taxpayers and how to the actual impact of tax awareness, tax sanctions, and the quality of compulsory tax service to the compliance of the taxpayers. Research data retrieved from the primary data through the questionnaire. From 80 research samples that were counted the number of approved samples was up to 59 people. The samples on this research were taken by incidental sampling. The research is use multiple linear analysis for analyzing the variables. The result of the research shows that taxpayers awareness and tax sanctions affect taxpayers obedience, while the quality of service does not affect taxpayers obedience.

Keywords: Tax Awareness, Tax Sanctions, Quality of Services