

Abstract

This study aims to examine the effect of service quality, the effect of perceived monetary sacrifice on perceived value, the effect of perceived value on taxpayer satisfaction and to analyze the effect of taxpayer satisfaction on taxpayer compliance at the Jepara Primary Tax Office.

Service quality has no effect on the perceived value perceived by the taxpayer at the Jepara Primary Tax Office, perceived monetary sacrifice has an influence on the perceived value perceived by the taxpayer at the Jepara Pratama Tax Office, Perceived value has no positive effect on customer satisfaction in the office Tax Primary Tax Service at the Jepara Primary Tax Office, and Taxpayer Satisfaction do not have an effect on Taxpayer compliance at the Jepara Primary Tax Office.

Abstrak

Penelitian ini bertujuan untuk menguji pengaruh kualitas pelayanan, pengaruh persepsi pengorbanan moneter terhadap nilai yang dirasakan, pengaruh nilai yang dirasakan terhadap kepuasan wajib pajak dan untuk menganalisis pengaruh kepuasan wajib pajak terhadap kepatuhan wajib pajak di KPP Pratama Jepara.

Kualitas pelayanan tidak berpengaruh terhadap nilai yang dipersepsikan wajib pajak di KPP Pratama Jepara, persepsi pengorbanan uang berpengaruh terhadap nilai yang dipersepsikan wajib pajak di KPP Pratama Jepara, Perceived value tidak berpengaruh positif terhadap kepuasan pelanggan pada Kantor Pelayanan Pajak Pratama pada Kantor Pelayanan Pajak Pratama Jepara, dan Kepuasan Wajib Pajak tidak berpengaruh terhadap Kepatuhan Wajib Pajak pada Kantor Pelayanan Pajak Pratama Jepara

