

## ABSTRAK

Penelitian ini bertujuan untuk memberikan bukti empiris terkait dengan pengaruh pemahaman peraturan perpajakan, kualitas pelayanan fiskus, dan sanksi perpajakan terhadap kepatuhan Wajib Pajak. Penelitian ini juga meneliti pengaruh variabel moderasi, yaitu religiusitas yang dapat memperkuat atau memperlemah hubungan antara variabel independen dan variabel dependen dalam penelitian ini. Responden yang diambil adalah Wajib Pajak Orang Pribadi yang terdaftar di KPP Pratama Sleman yang melakukan kegiatan usaha. Teknik pengambilan sampel menggunakan *purposive sampling*, kuesioner disebarikan terhadap responden dan didapat 114 sampel. Analisis data menggunakan uji validitas dan uji reliabilitas, untuk menguji hipotesis menggunakan *Moderated Regression Analysis* (MRA). Temuan studi ini meliputi: kualitas pelayanan fiskus berpengaruh terhadap kepatuhan Wajib Pajak, religiusitas dapat memoderasi hubungan antara kualitas pelayanan fiskus terhadap kepatuhan Wajib Pajak. Sedangkan, penelitian ini tidak dapat membuktikan secara empiris mengenai pengaruh pemahaman peraturan perpajakan dan sanksi perpajakan terhadap kepatuhan Wajib Pajak Orang Pribadi yang melakukan kegiatan usaha di KPP Pratama Sleman

Kata Kunci: Kepatuhan Wajib Pajak, Pemahaman Peraturan Perpajakan, Kualitas Pelayanan Fiskus, Sanksi Perpajakan, Religiusitas

## **ABSTRACT**

*The purpose of this research is to provides empirical evidence related to the effect of the tax regulation understanding, quality of the tax authorities, and tax penalties on taxpayers compliance. This research also analyzes the effect of moderating variable known religiosity that could strengthen or weakened the relation between independent variable and dependen variable on this research. This research uses individual taxpayers registered in Tax Offices (KPP) in Sleman Yogyakarta who had conducting business. The data were taken using purposive sampling method, the questionnaires were distributed to the individual tax payers with the total number of 114 respondents. The data were analyzed using validity test and reliability test, to test the hypothesis using Moderated Regression Analysis (MRA). It was found that the tax regulation understanding influencing the taxpayers compliance, and religiosity could moderated the relation between quality of the tax authorities on taxpayers compliance. While, this study couldn't provide empirical evidence on the effect of the tax regulation understanding and tax penalties on compliance of individual taxpayer who had conducting business at KPP Pratama Sleman.*

*Key words: Taxpayers Compliance, Tax Regulation Understanding, Quality of The Tax Authorities, Tax Penalties, Religiosity*