

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Pemahaman Wajib Pajak, Sanksi Pajak, Kualitas Pelayanan Fiskus, Dan Kesadaran Wajib Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi di KPP Pratama Sleman. Penelitian ini menggunakan data primer dengan menyebarkan kuisisioner. Kuisisioner yang disebar sebanyak 120 buah kepada wajib pajak orang pribadi pada Kantor Pelayanan Pajak Pratama Sleman dan kuisisioner yang diperoleh sebanyak 100 lembar yang dapat diolah. Sampel penelitian diambil dengan metode convenience sampling. Data kuisisioner diuji dengan uji validitas, uji reliabilitas, dan menguji hipotesis menggunakan regresi dengan program SPSS versi 20. Hasil penelitian menunjukkan bahwa pemahaman wajib pajak dan kesadaran wajib pajak tidak berpengaruh terhadap kepatuhan wajib pajak orang pribadi sedangkan sanksi pajak dan kualitas pelayanan fiskus berpengaruh terhadap kepatuhan wajib pajak orang pribadi pada Kantor Pelayanan Pajak Pratama Sleman.

Kata kunci: Pemahaman Wajib Pajak, Sanksi Pajak, Kualitas Pelayanan Fiskus, Kesadaran Wajib Pajak, Kepatuhan Wajib Pajak Orang Pribadi

ABSTRACT

This research is aimed to determine the influence of comprehension on tax payer, tax penalties, quality of tax service, and awareness taxpayer to compliance individual tax payer. This research used primary data with distributing questionnaire. Questionnaires were distributed as many as 120 sheets to individual tax payer in Sleman Primary Tax Office, and questionnaires were processed as many as 100 sheets that can be processed. Research sampling were taken By convenience sampling method. Questionnaire data were tested by validity, reliability test, classic assumption test, and test hypotheses using regression with SPSS version 20. Result of this research showed that comprehension of tax payer and awareness tax payer is not affect to individual tax payer compliance while tax penalties and quality of service authorities is affect to individual tax payer compliance, to individual tax payer compliance in Sleman Primary Tax Office.

Keywords: Comprehension on tax Payer, Tax Penalties, Quality of Tax Service Authorities, awareness tax payer , Individual Tax Payer Compliance