

ABSTRAK

Penelitian ini bertujuan untuk memberikan bukti empiris terkait dengan pengaruh kualitas pelayanan, sanksi perpajakan, dan biaya kepatuhan terhadap kepatuhan Wajib Pajak. Responden yang diambil adalah Wajib Pajak Orang Pribadi yang terdaftar di KPP Pratama Klaten yang mempunyai usaha sendiri. Teknik pengambilan sampel menggunakan *purposive sampling*, kuesioner disebarikan terhadap responden dan didapat 118 sampel. Analisis data menggunakan uji validitas dan uji reliabilitas, untuk menguji hipotesis menggunakan Analisis Regresi Linear Berganda. Temuan studi ini meliputi: kualitas pelayanan dan sanksi perpajakan berpengaruh terhadap kepatuhan Wajib Pajak, sedangkan biaya kepatuhan tidak berpengaruh terhadap kepatuhan Wajib Pajak.

Kata Kunci: Kepatuhan Wajib Pajak , Kualitas Pelayanan, Sanksi Perpajakan,
Biaya Kepatuhan

ABSTRACT

The purpose of this research is to provides empirical evidence related to the effect of the quality tax authorities, tax penalties, compliance cost on taxpayers compliance. This research uses individual taxpayers registered in Tax Offices (KPP) in Klaten 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 118 respondents. The data were analyzed using validity test and reliability test, to test the hypothesis using Analyze Regression Linear. It was found that the quality tax authorities and the tax penalties influencing the taxpayers compliance, while this study couldn't provide empirical evidence on the effect of the compliance cost on compliance of individual taxpayer who had conducting business at KPP Pratama Klaten.

Key words: Taxpayers Compliance, Quality Tax Authorities, Tax Penalties, Compliance Cost