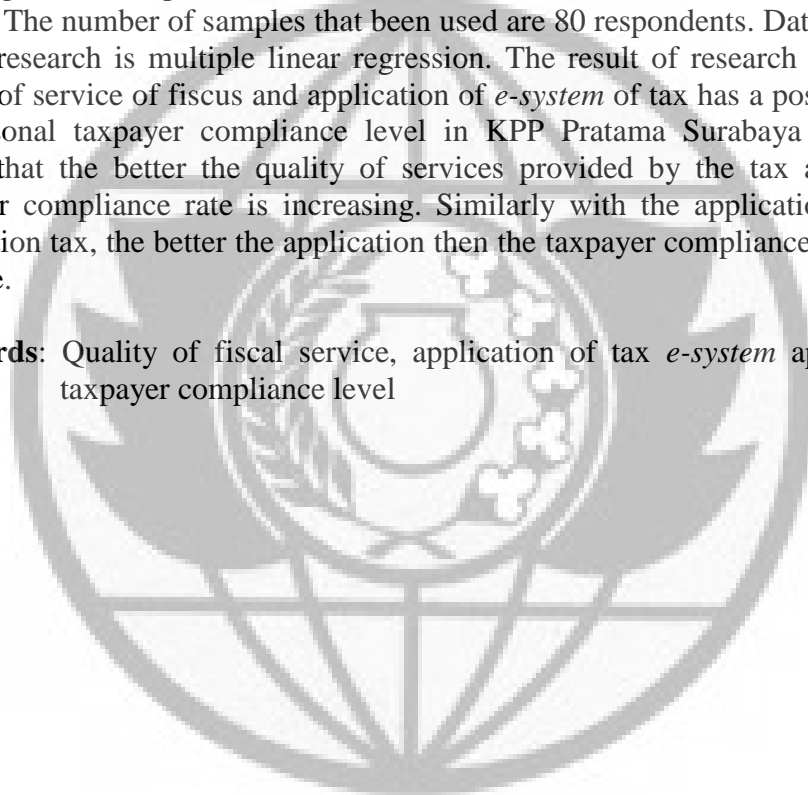# ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kualitas pelayanan fiskus dan penerapan aplikasi *e-system* pajak terhadap tingkat kepatuhan wajib pajak. Jenis penelitian ini adalah kuantitatif deskriptif dengan metode pengumpulan data yang digunakan berupa kuesioner yang berisi pernyataan untuk dijawab responden. Adapun populasi yang digunakan dalam penelitian ini adalah Wajib Pajak Orang Pribadi yang terdaftar pada KPP Pratama Surabaya Gubeng. Penentuan sampel ditentukan dengan metode *incidental sampling*, yaitu pengumpulan informasi dari responden yang secara kebetulan berada dilokasi pengambilan sampel dan responden yang ditemui tersebut dipandang cocok untuk dijadikan sebagai sumber data. Jumlah sampel yang digunakan sebanyak 80 responden. Analisis data yang digunakan dalam penelitian ini adalah regresi linear berganda. Hasil penelitan menunjukkan bahwa kualitas pelayanan fiskus dan penerapan aplikasi *e-system* pajak berpengaruh positif terhadap tingkat kepatuhan wajib pajak orang pribadi pada KPP Pratama Surabaya Gubeng. Hal ini berarti semakin baik kualitas pelayanan yang diberikan fiskus maka tingkat kepatuhan wajib pajak semakin meningkat. Demikian pula dengan penerapan aplikasi *e-system* pajak, semakin baik penerapannya maka tingkat kepatuhan wajib pajak juga akan semakin meningkat.

Kata kunci: Kualitas pelayanan fiskus, penerapan aplikasi *e-system* pajak, dan tingkat kepatuhan wajib pajak

ABSTRACT

This research aims to examine the influence of the service tax quality and application of tax *e-system* to taxpayer compliance level. The type of this research is quantitative descriptive with data collection methods used in the form of questionnaires containing statements to be answered respondents. The population used in this research is an individual taxpayer registered in KPP Pratama Surabaya Gubeng. Determination of the sample is determined by incidental sampling method, which is the collection of information from respondents who happened to be in the location of sampling and the respondents encountered are considered suitable to serve as a source of data. The number of samples that been used are 80 respondents. Data analysis used in this research is multiple linear regression. The result of research shows that the quality of service of fiscus and application of *e-system* of tax has a positive influence on personal taxpayer compliance level in KPP Pratama Surabaya Gubeng. This means that the better the quality of services provided by the tax authorities, the taxpayer compliance rate is increasing. Similarly with the application of *e-system* application tax, the better the application then the taxpayer compliance level will also increase.

Keywords: Quality of fiscal service, application of tax *e-system* application, and taxpayer compliance level

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