

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pemahaman perpajakan, pengetahuan perpajakan, kualitas pelayanan pajak dan sanksi pajak terhadap kepatuhan wajib pajak orang pribadi. Penelitian ini dilakukan di Kantor Pelayanan Pajak (KPP) Pratama Simokerto. Jenis penelitian ini adalah penelitian kuantitatif. Penelitian ini menggunakan rumus *slovin* untuk menentukan jumlah sampel sebanyak 100 wajib pajak orang pribadi yang terdaftar di KPP Pratama Simokerto, dengan metode *purposive sampling*. Teknik analisis yang digunakan adalah regresi linier berganda.

Hasil penelitian menunjukkan bahwa pemahaman perpajakan dan pengetahuan perpajakan berpengaruh positif terhadap kepatuhan wajib pajak karena semakin tinggi tingkat pemahaman dan pengetahuan pajak maka semakin mudah wajib pajak untuk memahami peraturan pajak dan memenuhi kewajiban perpajakannya. Kualitas pelayanan pajak tidak berpengaruh terhadap kepatuhan wajib pajak karena kualitas pelayanan tidak menjamin wajib pajak untuk taat membayar pajak. Sanksi pajak tidak berpengaruh terhadap kepatuhan wajib pajak karena masih kurangnya kesadaran masyarakat terhadap pentingnya pajak untuk kelancaran pembangunan

Kata kunci : Pemahaman pajak, pengetahuan pajak, kualitas pelayanan pajak, sanksi pajak dan kepatuhan wajib pajak

ABSTRACT

This research aimed to find out the effect of tax understanding, knowledge, quality service, and sanction on personal tax compliance. While, the population was in Tax Service Office Pratama, Simokerto. The research was quantitative. Moreover, the data collection technique used purposive sampling with 100 personal tax payers which were listed on KPP Pratama, Simokerto with Slovin formula as its instrument. In addition, the data analysis technique used multiple linear regression. The research result concluded the tax understanding and knowledge had positive effect on the personal tax compliance. It happened since the higher the tax understanding and knowledge, the easier the tax payers to understand the rule and fulfill its tax obligation. The tax service quality did not affect on the personal tax payers compliance. It happened as the service quality did not guarantee the tax payers, regulary, to pay taxes. Likewise, the tax sanction did not affect on the personal tax payers compliance. It happened because there was lack of society awareness with the importance of tax in continuing country development. Therefore, at this point, it did not affect on the tax payers compliance.

Keywords: Tax Understanding, Tax Knowledge, Tax Service Quality, Tax Sanction, Tax Payers Compliance