

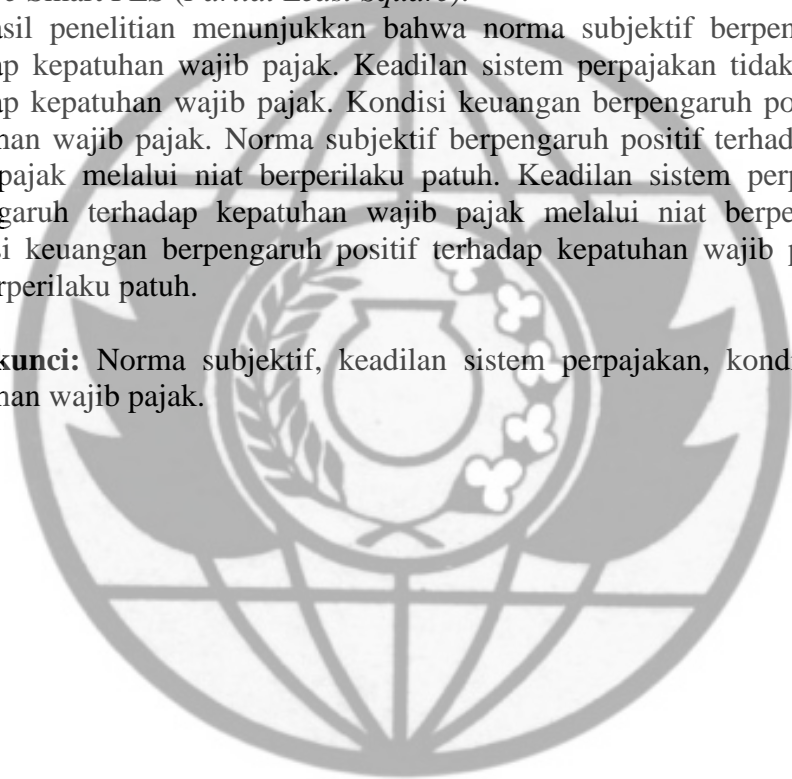
## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh norma subjektif, keadilan sistem perpajakan, kondisi keuangan terhadap kepatuhan wajib pajak hotel pada Badan Pengelolaan Keuangan dan Pajak Daerah kota Surabaya.

Populasi dalam penelitian ini diperoleh dengan menggunakan metode *convenience sampling* pada wajib pajak hotel yang terdaftar di Badan Pengelolaan Keuangan dan Pajak Daerah kota Surabaya pada tahun 2017 dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 89. Metode analisis yang digunakan adalah analisis persamaan struktural dengan alat bantu *software* Smart PLS (*Partial Least Square*).

Hasil penelitian menunjukkan bahwa norma subjektif berpengaruh positif terhadap kepatuhan wajib pajak. Keadilan sistem perpajakan tidak berpengaruh terhadap kepatuhan wajib pajak. Kondisi keuangan berpengaruh positif terhadap kepatuhan wajib pajak. Norma subjektif berpengaruh positif terhadap kepatuhan wajib pajak melalui niat berperilaku patuh. Keadilan sistem perpajakan tidak berpengaruh terhadap kepatuhan wajib pajak melalui niat berperilaku patuh. Kondisi keuangan berpengaruh positif terhadap kepatuhan wajib pajak melalui niat berperilaku patuh.

**Kata kunci:** Norma subjektif, keadilan sistem perpajakan, kondisi keuangan, kepatuhan wajib pajak.



## ABSTRACT

This research aimed to examine the effect of subjective norms, taxation system fairness, financial condition on hotel taxpayers compliance of Surabaya Regional Tax and Financial Management Agency.

While, the data collection technique used convenience sampling on hotel taxpayers which were listed on Surabaya Regional Tax and Financial Management Agency 2017. Moreover, based on criteria given, there were 89 samples. Futhermore, the data analysis technique used Structural Equation Modelling (SEM) with Smart PLS (Partial Least Square).

The research result concluded subjective norms had positive effect on the taxpayers compliance. On the other hand, taxation system fairness did not affect the taxpayers' compliance. However, financial condition had positive effect on the taxpayers compliance. In addition, subjective norms had positive effect on the taxpayers compliance, through intentions on compliance behavior. Likewise, taxation system fairness did not affect the taxpayers' compliance through intentions on compliance behavior. Futhermore, financial condition had positive effect on the taxpayers compliance through intentions on compliance behavior.

Keywords: Subjective norms, taxation system fairness, financial condition, taxpayers' compliance.

