

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh Pemeriksaan Pajak, Kualitas Pelayanan, Kesadaran Wajib Pajak dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak Badan. Populasi dalam penelitian ini adalah wajib pajak badan yang terdaftar di Kantor Pelayanan Pajak (KPP) Pratama Surabaya Genteng.

Metode penelitian ini menggunakan metode kausal komparatif dengan menggunakan survey. Sumber data berupa data primer. Teknik pengumpulan data menggunakan *purposive sampling*. Jumlah sampel ditentukan menggunakan rumus slovin. Sampel yang digunakan dalam penelitian ini berjumlah 100 sampel. Metode analisis yang digunakan dalam penelitian ini menggunakan Analisis Regresi Linier Berganda dengan alat bantu software SPSS (*statistical product and services solutions*) versi 21.0.

Hasil penelitian menunjukkan bahwa pemeriksaan pajak, kualitas pelayanan, kesadaran wajib pajak dan sanksi pajak berpengaruh positif terhadap kepatuhan wajib pajak badan di KPP Pratama Surabaya Genteng. Semakin tinggi Pemeriksaan Pajak, Kualitas Pelayanan, Kesadaran Wajib Pajak dan Sanksi Pajak maka akan semakin meningkat Kepatuhan Wajib Pajak Badan di KPP Pratama Surabaya Genteng.

Kata kunci: pemeriksaan pajak, kualitas pelayanan, kesadaran wajib pajak, sanksi pajak, kepatuhan wajib pajak.

ABSTRACT

This research aimed to examine the effect of tax audit, services quality, taxpayer's awareness and tax sanctions on the corporate taxpayers's compliance. While, the population was corporate taxpayers which were registered at Surabaya Pratama Tax Service Office (KPP).

The research was causal-comparative with survey as the instrument. Moreover, the data were primary data. Furthermore, the data collection technique used purposive sampling. Meanwhile, the sampling used Slovin formula as the instrument. In line with, there were 100 respondents as sample. The data analysis technique used multiple linear regression with SPSS (Statistical Product and Services Solutions) 21.0.

The research result concluded tax audit as well as service quality had positive effect on the corporate taxpayer's compliance. Likewise, taxpayer's awareness and tax sanctions had positive effect on the coporate taxpayer's compliance at KPP Pratama Genteng, Surabaya. In other words, the higher the tax audit, service quality, taxpayer's awareness and tax sanctions, the higher the corporate taxpayer's compliance at KPP Pratama Genteng, Surabaya.

Keywords: audit, service, awareness, sanctions, compliance