ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kepercayaan, keadilan prosedural, dan sanksi pajak terhadap moral perpajakan, serta pengaruh kepercayaan, sanksi pajak, dan moral perpajakan terhadap kepatuhan wajib pajak.

Jenis penelitian ini merupakan penelitian kuantitatif dengan penyebaran kuesioner. Teknik pengambilan sampel dalam penelitian ini dilakukan dengan menggunakan metode *iccidental sampling* dengan jumlah responden 100 wajib pajak yang terdaftar di Kantor Pelayanan Pajak (KPP) Pratama Sidoarjo Barat. Metode analisis data yang digunakan adalah *Partial Least Square* (PLS) dengan menggunakan *software WarpPLS 6*.

Hasil penelitian menunjukkan bahwa kepercayaan berpengaruh negatif tidak signifikan terhadap kepatuhan wajib pajak. Sedangkan kepercayaan berpengaruh positif signifikan terhadap moral perpajakan. Keadilan prosedural berpengaruh positif signifikan terhadap moral perpajakan. Dan sanksi pajak berpengaruh positif signifikan terhadap moral perpajakan. Sedangkan sanksi pajak berpengaruh positif tidak signifikan terhadap kepatuhan wajib pajak. Dan moral perpajakan berpengaruh positif signifikan terhadap kepatuhan wajib pajak.

Kata kunci: Kepercayaan, Keadilan Prosedural, Sanksi Pajak, Moral Perpajakan, Kepatuhan Wajib Pajak.

ABSTRACT

This research aimed to analyze the effect of trust, procedural fairness, and tax sanction on taxation morale, as well as the effect of trust, tax sanction, and taxation morale on taxpayers' compliance.

The research was quantitative with questionnaires as the onstrument. While, the data collection technique used incidental sampling. In line with, there were 100 taxpayers which registered at Pratama Tax Service Office, West Sidoarjo. Moreover, the data analysis technique used Partial Least Square (PLS) with WarpPLS 6.

The research result concluded trust had negative and insignificant effect on taxpayers' compliance at Pratama Tax Service Office, West Sidoarjo. In contrast, trust had positive and significant effect on taxation morale. Likewise, procedural fairness had positive and significant effect on taxation morale. Similarly, tax sanction dan positive and significant effect on taxation morale. On the other hand, tax sanction had positive but insignificant effect on taxpayers' compliance. Likewise, taxation morale had positive and significant effect on taxpayers' compliance.

Keyword: Trust, Procedural Fairness, Tax Sanction, Taxation Morale, Taxpayers' Compliance.