

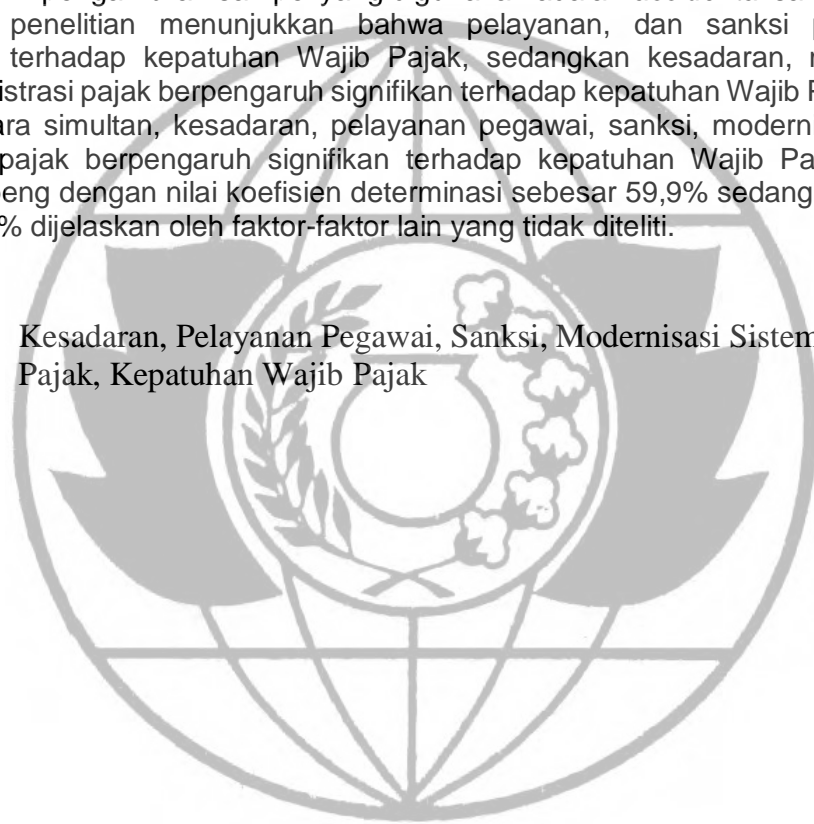
ABSTRAK

Kepatuhan Wajib Pajak adalah masalah yang menjadi bagian dari penerapan *self assessment system*. Oleh karena itu, keberhasilan pemungutan pajak yang menggunakan *self assessment system* sangat ditentukan oleh tinggi rendahnya tingkat kepatuhan Wajib Pajak. Penelitian ini bertujuan untuk menguji pengaruh kesadaran, pelayanan, sanksi, dan modernisasi sistem administrasi pajak terhadap kepatuhan Wajib Pajak Orang Pribadi di KPP Pratama Gubeng.

Metode penelitian yang digunakan adalah metode kuantitatif (*quantitative research*). Data yang digunakan dalam penelitian ini adalah data primer berupa kuesioner yang dibagikan kepada Wajib Pajak Orang Pribadi yang terdaftar di KPP Pratama Gubeng. Teknik pengambilan sampel yang digunakan adalah *accidental* sampling.

Hasil penelitian menunjukkan bahwa pelayanan, dan sanksi pajak tidak berpengaruh terhadap kepatuhan Wajib Pajak, sedangkan kesadaran, modernisasi sistem administrasi pajak berpengaruh signifikan terhadap kepatuhan Wajib Pajak Orang Pribadi. Secara simultan, kesadaran, pelayanan pegawai, sanksi, modernisasi sistem administrasi pajak berpengaruh signifikan terhadap kepatuhan Wajib Pajak di KPP Pratama Gubeng dengan nilai koefisien determinasi sebesar 59,9% sedangkan sisanya sebesar 40,1% dijelaskan oleh faktor-faktor lain yang tidak diteliti.

Kata Kunci: Kesadaran, Pelayanan Pegawai, Sanksi, Modernisasi Sistem Administrasi Pajak, Kepatuhan Wajib Pajak



ABSTRACT

Taxpayers' compliance becomes issue within implementation of self assessment system. While, tax collection success which used self assessment system was mostly depend on fluctuation of taxpayers' compliance. Therefore, Ais research aimed to examine the effect of awareness, service, sanctiona and modernization oftax administratton system on personal taxpayers' compliance of KPP Pratama, Gubeng.

The research was quantitative. Moreover, the daa were primary which in form ofquestionairres fat distributed to personal taxpayers ofKPP Pratama, Gubeng. Furthermore, the data coMection technique used accidental sampling.

The reserach result concluded service did not akect and tax sanction did not aRect personal taxpayers* compliance of KPP Pmtama, Gubeng. Likewise, tax sanction did not aoect personal taxpayer' compliance of KPP Pratama, Gubeng. On the otfier hand, awareness and modernization of tax adminimation system had significant effect on personal taxpayers' compliance of KPP Pratama, Oubeng. Additionally, service, awareness, tax sanction and modernization of tax administration system simultaneously had significant effect on personal taxpayers* compliance of KPP Pratama, Gubeng for about 59.9%. In addition, from its determination coefficient the rest of 40.1% was explained by other factors which were not observed.

Keywords: Awareness, Staff Service, Sanction, Modernization of Tax Administration System, Taxpayers' Compliance

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