

ABSTRAK

Penelitian ini bertujuan untuk menguji bagaimana pengaruh kesadaran perpajakan, kualitas pelayanan fiskus dan sanksi perpajakan terhadap kepatuhan wajib pajak orang pribadi pada KPP Pratama Surabaya Gubeng.

Jenis penelitian ini adalah penelitian kuantitatif Data sampel diperoleh sebanyak 100 responden yang terdaftar sebagai Wajib Pajak Orang Pribadi pada KPP Pratama Surabaya Gubeng dengan menggunakan metode *non probability sampling*. Metode analisis yang digunakan adalah regresi linier berganda dengan program SPSS versi 23 yang dapat menunjukkan bagaimana besarnya pengaruh kesadaran perpajakan, kualitas pelayanan fiskus dan sanksi perpajakan.

Hasil penelitian menunjukkan bahwa tiga variabel model penelitian yaitu kesadaran perpajakan, kualitas pelayanan fiskus dan sanksi perpajakan semua mempunyai pengaruh yang positif dan signifikan terhadap kepatuhan wajib pajak orang pribadi pada KPP Pratama Surabaya Gubeng. Hasil yang diperoleh dengan tingkat signifikansi masing – masing $\alpha < 0,05$ atau $\alpha < 5\%$

Kata Kunci : Kepatuhan Wajib Pajak, Kualitas Pelayanan Fiskus, Sanksi Perpajakan

ABSTRACT

This research aimed to examine the effect of tax awareness, fiscal service quality, and tax sanctions on personal taxpayers' compliance of Surabaya KPP Pratama, Gubeng. The research was quantitative. The sample data were 100 respondents who were listed as personal taxpayers at Surabaya KPP Pratama, Gubeng. Moreover, the data collection technique used non-probability sampling. Furthermore, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solution) 23 which could show how far the effect of tax awareness, fiscal service quality, and tax sanction on personal taxpayers' compliance. The research result concluded that the variable namely, tax awareness had a positive and significant effect on personal taxpayers compliance. Likewise, fiscal service quality had a positive and significant effect on personal taxpayers compliance. Similarly, tax sanctions had a positive and significant effect on personal taxpayers' compliance of Surabaya KPP Pratama, Gubeng. Meanwhile, for the result, each variable had significance of $\alpha < 0,05$ or $\alpha < 5\%$.

Keywords: taxpayers' compliance, fiscal service quality, tax sanctions



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