

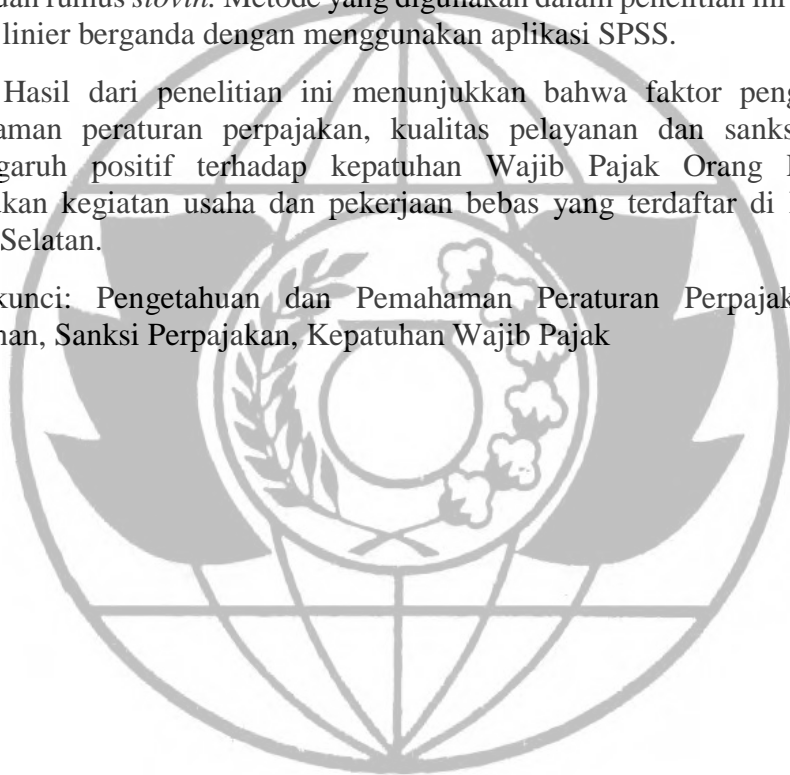
ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh faktor- faktor yang mempengaruhi kepatuhan Wajib Pajak Orang Pribadi pada Kantor Pelayanan Pajak (KPP) Pratama Gresik Selatan. Faktor-faktor yang digunakan dalam penelitian ini terdiri dari Pengetahuan dan Pemahaman Peraturan Perpajakan, Kualitas Pelayanan dan Sanksi Perpajakan.

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan teknik incidental sampling, yaitu teknik pengambilan sampel yang sesuai dengan persyaratan dan mudah dijangkau. Responden dalam penelitian ini sebanyak 96 responden dengan menggunakan penentuan rumus *slovin*. Metode yang digunakan dalam penelitian ini yakni analisis regresi linier berganda dengan menggunakan aplikasi SPSS.

Hasil dari penelitian ini menunjukkan bahwa faktor pengetahuan dan pemahaman peraturan perpajakan, kualitas pelayanan dan sanksi perpajakan berpengaruh positif terhadap kepatuhan Wajib Pajak Orang Pribadi yang melakukan kegiatan usaha dan pekerjaan bebas yang terdaftar di KPP Pratama Gresik Selatan.

Kata kunci: Pengetahuan dan Pemahaman Peraturan Perpajakan, Kualitas Pelayanan, Sanksi Perpajakan, Kepatuhan Wajib Pajak



ABSTRACT

This research aimed to examine the effect of factors which affect personal taxpayers' compliance of Pratama Tax Service Office, South Gresik. Those factors were tax knowledge and tax rules understanding, service quality and tax sanction.

The research was quantitative research. Moreover, the data collection technique used incidental sampling, in which the sample was based on certain criteria and reachable. In line with, there were 96 respondents of personal taxpayers who had business and freelance and were listed on Pratama Tax Service Office, South Gresik as the sample. Additionally, the instrument in data collection technique used Slovin formula. In addition, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solution).

The research result concluded tax knowledge had positive effect on personal taxpayers' compliance of Pratama Tax Service Office, South Gresik. Likewise, tax rule understanding had positive effect on personal taxpayers' compliance of Pratama Tax Service Office, South Gresik. Similarly, both service quality and tax sanction had positive effect on personal taxpayers' compliance of Pratama Tax Service Office, South Gresik.

Keywords: Knowledge and Tax Rule Understanding, Service Quality, Tax Sanction, Taxpayers' Compliance



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