

## ABSTRAK

### **ANALISIS HUBUNGAN KUALITAS PELAYANAN, SANKSI PAJAK DAN PENGETAHUAN PAJAK TERHADAP KEPATUHAN WAJIB PAJAK**

Studi Kasus di Kantor Pelayanan Pajak (KPP) Pratama Atambua

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Tujuan penelitian ini adalah untuk mengetahui hubungan Kualitas Pelayanan, Sanksi Pajak, dan Pengetahuan Pajak terhadap Kepatuhan Wajib Pajak.

Penelitian ini dilakukan di Kantor Pelayanan Pajak (KPP) Pratama Atambua. Sampel diambil dengan teknik *convenience sampling* dengan jumlah sampel sebanyak 100 responden. Metode pengumpulan data yang terkait dengan masalah penelitian dilakukan menggunakan metode kuesioner. Kuesioner yang disajikan terdiri atas 7 item pernyataan pada variabel Kualitas Pelayanan, 5 item pernyataan pada variabel Sanksi Pajak, 8 item pernyataan pada variabel Pengetahuan Pajak dan 9 item pernyataan pada variabel kepatuhan Wajib Pajak. Jumlah item pernyataan dalam kuesioner sebanyak 29 item pernyataan. Data dianalisis menggunakan teknik analisis statistik non parametrik uji korelasi *Rank-Spearman*.

Hasil Penelitian menunjukkan bahwa Kualitas Pelayanan, Sanksi Pajak, dan Pengetahuan Pajak memiliki hubungan positif yang cukup kuat terhadap Kepatuhan Wajib Pajak.

Kata kunci: kepatuhan wajib pajak, kualitas pelayanan, pengetahuan pajak, sanksi pajak.

## ABSTRACT

### **AN ANALYSIS OF THE RELATIONSHIP OF SERVICES QUALITY, TAX PENALTIES AND TAX KNOWLEDGE ON TAXPAYER COMPLIANCE**

A Case Study On Kantor Pelayanan Pajak (KPP) Pratama Atambua

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The purpose of this research is to find out the relationship of Services Quality, Tax Penalties and Tax Knowledge on Taxpayer Compliance.

This research was conducted at the Kantor Pelayanan Pajak (KPP) Pratama Atambua. Samples were collected by convenience sampling technique with the amount of sample were 100 respondent. Data collection methods related to research problems were carried out using the questionnaire method. Questionnaires presented consisted of 7 statement items of Service Quality variables, 5 statement items of Tax Sanctions variable, 8 statement items of Tax Knowledge variable and 9 statement items of Taxpayer compliance variables. The number of items in the questionnaire were 29 statement items. Data were analyzed using non parametric statistical analysis techniques based on Spearman Rank correlation test.

The results of the research showed that Services Quality, Tax Penalties and Tax Knowledge have adequately strong positive relationship to Taxpayer Compliance.

Keywords: taxpayer compliance, service quality, tax knowledge, tax penalties.