

ABSTRAK

**PENGARUH PENGETAHUAN PAJAK, KUALITAS PELAYANAN DAN
SANKSI PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK
ORANG PRIBADI
Studi Empiris di Kantor Pelayanan Pajak (KPP) Pratama Mataram Barat**

Fransisca Novieta Afsari Dewi
NIM: 082114080
Universitas Sanata Dharma
Yogyakarta
2013

Penelitian ini bertujuan untuk mengetahui pengaruh pengetahuan pajak, kualitas pelayanan dan sanksi perpajakan terhadap kepatuhan Wajib Pajak Orang Pribadi (WP OP). Penelitian ini dilakukan karena kepatuhan WP OP di KPP Pratama Mataram Barat tahun 2010-2012 (Agustus) mengalami penurunan.

Penelitian yang dilakukan berupa studi empiris. Teknik pengambilan sampel menggunakan sampling aksidental. Sampel yang digunakan dalam penelitian berjumlah 95 responden. Data dikumpulkan dengan kuesioner. Teknik analisis data menggunakan metode analisis regresi linier berganda, uji F dan uji t.

Hasil penelitian menunjukkan bahwa untuk pengujian hipotesis menggunakan uji F, pengetahuan pajak, kualitas pelayanan dan sanksi perpajakan secara bersama-sama (simultan) berpengaruh secara signifikan terhadap kepatuhan WP OP. Pengujian hipotesis menggunakan uji t, pengetahuan pajak dan sanksi perpajakan secara parsial tidak berpengaruh secara signifikan terhadap kepatuhan WP OP sedangkan kualitas pelayanan secara parsial berpengaruh secara signifikan terhadap kepatuhan WP OP.

ABSTRACT

**THE INFLUENCE OF TAX KNOWLEDGE , QUALITY SERVICE AND
TAX PENALTIES TOWARD THE COMPLIANCE OF INDIVIDUAL
TAXPAYER'S**

An Empirical Study at Pratama Tax Service Office, West Mataram

Fransisca Novieta Afsari Dewi

NIM: 082114080

Sanata Dharma University

Yogyakarta

2013

The research was aimed to understand the influence of tax knowledge, quality service and tax penalties toward the compliance of individual taxpayer's. This research was conducted because the compliance of individual taxpayer's at Pratama Tax Service Office West Mataram for the year 2010 until 2012 were decreased.

The type of research was an empirical study. The sample was chosen using accidental sampling and resulted with 95 respondents. The research used questionnaire as a tool for data gathering. The research used multiple linear regression, F test and t-test, as the data analysis technique.

The result of the research showed that using F test, tax knowledge, quality of service and tax penalties simultaneously influence toward the compliance of individual taxpayer's. Using t-test, tax knowledge and tax penalties were partially not influencing toward the compliance of individual taxpayer's while the quality service was partially influencing toward the compliance of individual taxpayer's.