Judul : Pengaruh Kesadaran Wajib Pajak, Pengetahuan Wajib Pajak, Kualitas Pelayanan Fiskus, dan Sanksi Perpajakan Pada Kepatuhan Wajib Pajak

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ABSTRAK

Kepatuhan wajib pajak merupakan elemen penting dalam sistem perpajakan yang berperan langsung terhadap efektivitas penerimaan negara. Tingkat kepatuhan yang tinggi mencerminkan kesadaran, pemahaman, dan sikap positif masyarakat terhadap kewajiban perpajakan. Penelitian ini bertujuan untuk menganalisis pengaruh Kesadaran Wajib Pajak, Pengetahuan Wajib Pajak, Kualitas Pelayanan Fiskus, dan Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak Orang Pribadi yang terdaftar di Kantor Pelayanan Pajak (KPP) Pratama Badung Utara.

Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif. Teknik pengumpulan data dilakukan melalui penyebaran kuesioner kepada 397 responden yang dipilih dengan metode purposive sampling. Data dianalisis menggunakan regresi linear berganda dengan bantuan perangkat lunak SPSS versi 26. Uji validitas, reliabilitas, asumsi klasik, serta uji koefisien determinasi, uji F, dan uji t dilakukan untuk menguji kelayakan dan signifikansi model.

Hasil penelitian menunjukkan bahwa secara simultan, seluruh variabel independen berpengaruh signifikan terhadap Kepatuhan Wajib Pajak. Namun secara parsial, hanya variabel Pengetahuan Wajib Pajak dan Sanksi Perpajakan yang memiliki pengaruh positif dan signifikan, sementara Kesadaran Wajib Pajak dan Kualitas Pelayanan Fiskus tidak menunjukkan pengaruh yang signifikan.

Kata Kunci: Kepatuhan Wajib Pajak, Kesadaran, Pengetahuan, Kualitas Pelayanan Fiskus, Sanksi Perpajakan, Teori Atribusi

TITLE **: *The Influence of Taxpayer Awareness, Taxpayer Knowledge, Quality of Tax Officer Services, and Tax Sanctions on Taxpayer Compliance***

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ABSTRACT

Tax compliance is a crucial component of the tax system that directly influences the effectiveness of state revenue. A high level of taxpayer compliance reflects the awareness, understanding, and positive attitude of individuals towards fulfilling their tax obligations. This study aims to analyze the influence of Taxpayer Awareness, Taxpayer Knowledge, the Quality of Tax Officers' Services, and Tax Sanctions on Individual Taxpayer Compliance registered at the Pratama Tax Office (KPP) of North Badung.

This research adopts a quantitative approach with an associative research type. Data were collected through questionnaires distributed to 336 respondents selected using purposive sampling. The data were analyzed using multiple linear regression with the assistance of SPSS version 26. The analysis includes validity and reliability tests, classical assumption tests, as well as coefficient of determination (R^2), F-test, and t-test to assess the feasibility and significance of the regression model.

The results of the study show that, simultaneously, the independent variables have a significant effect on taxpayer compliance. However, partially, only Taxpayer Knowledge and Tax Sanctions have a positive and significant influence, while Taxpayer Awareness and the Quality of Tax Officers' Services do not show a significant impact.

***Keywords**: Tax Compliance, Taxpayer Awareness, Tax Knowledge, Quality of Tax Officer Services, Tax Sanctions, Attribution Theory*