ABSTRAK

Pendapatan Negara dari pajak masih sangat rendah khususnya dari wajib pajak orang pribadi. Kepatuhan wajib pajak dipengaruhi oleh banyak faktor. Beberapa faktor yang diteliti dalam penelitian ini diantaranya motivasi wajib pajak dalam membayar pajak, pengaruh kualitas pelayanan terhadap kepatuhan wajib pajak, pengaruh pengetahuan yang dimiliki wajib pajak terhadap kepatuhan wajib pajak, dan pengaruh sensus pajak nasional terhadap kepatuhan wajib pajak.

Tujuan penelitian ini adalah untuk menguji dan menganalisis dampak motivasi, pengetahuan, kualitas pelayanan, dan sensus pajak nasional terhadap kepatuhan Wajib Pajak. Penelitian ini dilakukan dengan memberikan kuesioner kepada wajib pajak orang pribadi yang memiliki usaha dan terdaftar di Kantor Pelayanan Pajak (KPP) Wonocolo. Kuesioner yang disebar sebanyak 130 kuesioner dan 102 responden telah memberikan jawaban dan sesuai dengan kriteria penelitian ini. Analisis data dilakukan dengan menggunakan analisis regresi dengan SPSS 21.0. Hasil penelitian ini menunjukkan bahwa motivasi, pengetahuan pajak, kualitas pelayanan, dan sensus pajak nasional berpengaruh pada kepatuhan wajib pajak orang pribadi yang memiliki usaha.

Kata kunci: Kepatuhan wajib pajak, Motivasi, Pengetahuan pajak, Kualitas pelayanan, Sensus pajak nasional (SPN).

ABSTRACT

Income tax in Indonesia is low especially from personal tax-payer. Compliance of taxpayer affected by many factors. Some of the factors that will be seen in this research include the motivation of tax-payers in paying taxes, the effect of service quality to tax compliance, the impact of knowledge to tax compliance, and the impact of national tax census to tax compliance.

The aims of the research are to test and analyze the impact of motivation, knowledge, service quality, and national tax census on tax compliance. The study considered personal tax-payers who have registered their bussiness within KPP Wonocolo. There were 130 questionnaires been distributed and 102 respondents have given answers that match the criteria of this research. Data analysis was performed using regression analysis with SPSS 21.0. The study found out that (1) Motivation was found to have a relationship with tax compliance, (2) Tax knowledge was found to have a relationship with tax compliance, (3) Quality of service tax was found to have a relationship with tax compliance, (4) National tax census was found to have a relationship with tax compliance.

Keywords: Compliance taxpayers, Motivation, Knowledge taxes, quality of service, the national tax census (SPN).

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