

**PENGARUH KUALITAS PELAYANAN FISKUS DAN KARAKTER  
EKSEKUTIF TERHADAP PENGHINDARAN PAJAK  
(Studi Kasus Pada KPP Pratama Jakarta Matraman)**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh kualitas pelayanan fiskus dan karakter eksekutif terhadap penghindaran pajak di KPP Pratama Jakarta Matraman. Metode penelitian menggunakan kuantitatif dengan menggunakan data primer, sampel penelitian menggunakan random sebanyak 100 responden dengan teknik analisis menggunakan uji regresi dan uji hipotesis.

Hasil analisis pertama antara kualitas pelayanan fiskus terhadap penghindaran pajak berpengaruh negatif dan signifikan. Hal ini dibuktikan dari hasil uji regresi dan uji hipotesis. Hasil analisis yang kedua antara karakter eksekutif terhadap penghindaran pajak berpengaruh negatif dan signifikan. Hal ini dibuktikan dari hasil uji regresi dan uji hipotesis. Hasil analisis yang ketiga antara kualitas pelayanan fiskus dan karakter eksekutif terhadap penghindaran pajak berpengaruh negatif dan signifikan. Hal ini dibuktikan dari hasil uji regresi dan uji hipotesis. Oleh karena itu, hasil uji dari penelitian ini menyatakan bahwa terdapat pengaruh secara simultan antara variabel kualitas pelayanan fiskus dan karakter eksekutif terhadap penghindaran pajak.

Kata kunci : Kualitas Pelayanan Fiskus, Karakter Eksekutif Dan Penghindaran Pajak

**INFLUENCE OF QUALITY OF SERVICE TAX AUTHORITIES AND  
CHARACTER OF EXECUTIVE TOWARD TAX AVOIDANCE  
( Case Study At Matraman Tax Office)**

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***ABSTRACT***

*This research aims to know the influence of quality of service tax authorities and character of executive toward tax avoidance in tax office pratama jakarta matraman. This research was done to 100 respondents by using quantitativ method with primary data. Thus, data analysis which is used is statistic analysis in the form of regression and hypothesis test.*

*The result of first analysis of between quality of service tax authorities toward tax avoidance influence negative and significant. It has been proven from the result regression and hypothesis test. The result of second analysis of between character executive toward tax avoidance influence negative and significant. It has been proven from the result regression and hypothesis test. The result of third analysis of between quality of service tax authorities and character executive toward tax avoidance influence negative and significant. It has been proven from the result regression and hypothesis test. Therefore, the test results of this research stated that there are significant simultaneously between the variables of quality of service tax authoroties and character of executive toward tax avoidance*

*Keywords: quality of service tax authorities, character of executive and tax avoidance*