

ABSTRACT

This research study tax compliance rate of tax payer in Grogol Petamburan Tax Services Office Jakarta by using several variables which have been used in some previous research such as the influence of administrative sanctions, and service of fiscus toward taxpayer compliance. The Object for this research is the tax payers who registered at Grogol Petamburan Tax Services Office Jakarta. This research was done to 109 respondents by using quantitative-descriptive approach. The data was collected with questionnaire method and interview and then was analyzed with multiple regression

The results show that the influence of administrative sanctions have a positive and significant impact toward tax compliance. And the services of fiscus does not have a impact toward tax compliance.

Keywords : tax compliance, the influences of administrative sanctions, services of fiscus



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ABSTRAK

Penelitian ini mengkaji tingkat kepatuhan Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pratama Grogol Petamburan Jakarta dengan menggunakan beberapa variable bebas yang juga pernah digunakan dalam penelitian sebelumnya seperti Pengaruh sanksi administrasi, dan pelayanan fiskus terhadap kepatuhan Wajib Pajak Orang Pribadi. Penelitian ini dilakukan terhadap 109 responden dengan menggunakan pendekatan deskriptif kuantitatif. Data dikumpulkan dengan metode kuesioner, dan wawancara kemudian dianalisis dengan analisis regresi berganda.

Berdasarkan hasil analisis yang dilakukan maka diperoleh kesimpulan bahwa Sanksi Administrasi memiliki pengaruh positif terhadap Kepatuhan wajib pajak, sedangkan pelayanan fiskus tidak berpengaruh terhadap kepatuhan Wajib Pajak.

Kata kunci : kepatuhan wajib pajak, pengaruh sanksi administrasi, pelayanan fiskus.

