

## ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh kesadaran wajib pajak, pelayanan fiskus dan sanksi pajak terhadap kepatuhan wajib pajak orang pribadi yang melakukan pekerjaan bebas (Studi Kasus pada Wajib Pajak Orang Pribadi Pekerjaan Bebas KPP Cengkareng).

Metode penelitian yang digunakan dalam penelitian ini adalah metode menggunakan metode pendekatan kuantitatif deskriptif-asosiatif dengan menggunakan *Software* SPSS 24.

Sampel penelitian sebanyak 100 responden. Hasil penelitian ini Kesadaran wajib pajak dikatakan valid. Sedangkan Hasil uji reliabilitas dikatakan reliable, Pelayanan Fiskus dikatakan valid, Sedangkan uji reliabilitas dikatakan reliable, sanksi pajak dikatakan valid sedangkan uji reliabilitas dikatakan reliable dan keputusan wajib pajak dikatakan reliable sedangkan uji reliabilitas dikatakan reliable.

**Kata Kunci : Kesadaran Wajib Pajak, Pelayanan Fiskus, Sanksi Pajak, Kepatuhan Wajib Pajak**

## ***ABSTRACT***

*The purpose of this study was to determine the effect of awareness of taxpayers, tax authorities and tax sanctions on the compliance of individual taxpayers who do free work (Case Study on Individual Taxpayers of Cengkareng KPP Free Work).*

*The research method used in this study is a method of using a descriptive-associative quantitative approach using SPSS 24 Software.*

*The research sample of 100 respondents. The results of this study Taxpayer awareness is said to be valid. While the reliability test results are said to be reliable, the Fiscus Service is said to be valid, While the reliability test is said to be reliable, tax sanctions are said to be valid while the reliability test is said to be reliable and the decision of the taxpayer is said to be reliable while the reliability test is said to be reliable.*

***Keywords: Taxpayer Awareness, Fiscus Services, Tax Sanctions, Taxpayer Compliance***