

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Account Representative*, Sistem Monitoring Pelaporan Pembayaran Pajak (MP3), Drop box Terhadap Tingkat Kepatuhan Wajib Pajak di KPP Pratama Tigaraksa Tangerang . Penelitian dilakukan di KPP Pratama Tigaraksa Tangerang dengan jumlah responden sebanyak 100 orang.

Metode pengambilan sampel dalam penelitian menggunakan teknik *Simple Random Sampling*. Pengumpulan data dilakukan melalui wawancara, kuesioner dan observasi. Teknik analisis yang digunakan adalah analisis regresi linier berganda untuk mengetahui hubungan antara variabel independen dengan variabel dependen baik secara simultan maupun parsial.

Hasil penelitian menunjukkan bahwa hasil *Account Representative*, Sistem Monitoring Pelaporan Pembayaran Pajak (MP3), Drop Box, Budaya secara bersama-sama berpengaruh secara signifikan terhadap Tingkat Kepatuhan Wajib pajak. Dengan Koefisien determinasi sebesar 97%, sisanya 3.3% dipengaruhi oleh faktor lain yang tidak diteliti dalam penelitian ini. Secara parsial menunjukkan bahwa *Account Representative* berpengaruh signifikan terhadap kepatuhan wajib pajak, Sistem Monitoring Pelaporan Pembayaran Pajak (MP3) berpengaruh signifikan terhadap kepatuhan wajib pajak, Drop Box tidak berpengaruh signifikan terhadap kepatuhan wajib pajak dan Budaya berpengaruh signifikan terhadap kepatuhan wajib pajak.

Kata kunci: Kepatuhan Wajib Pajak, *Account Representative*, Sistem Monitoring bayaran Pajak (MP3), Drop Box dan Budaya.

UNIVERSITAS  
MERCU BUANA

## ABSTRACT

This study aimed to determine the effect Account Representative, Tax Payment Reporting System Monitoring (MP3), Drop Box, Culture Taxpayer Compliance rate KPP Tigaraksa tangerang. The study was conducted KPP Tigaraksa Tangerang the number of respondents as many as 100 people.

This research using convenience sampling. Data collected through interviews, questionnaires and observation. The analysis technique used is multiple linear regression analysis to determine the relationship between the independent variables and the dependent variable, either simultaneously or partially.

The results showed that the results of Account Representative, Tax Payment Reporting System Monitoring (MP3), Drop Box, Culture jointly significantly affect the level of taxpayer compliance. With derteminan coefficient of 96.8%, the remaining 3.2% is influenced by other factors not examined in this study. Partially indicates that the Account Representative significant effect on tax compliance, Tax Payment Reporting System Monitoring (MP3) have a significant effect on tax compliance, Drop Box no significant effect on tax compliance and culture have a significant effect on tax compliance.

Keyword : Tax Compliance, *Account Representative*, Tax Payment Reporting System Monitoring (MP3), Drop Box, Culture



UNIVERSITAS  
MERCU BUANA