

SARI

Kusban. 2014. *Analisis Pengaruh Sosialisasi Pajak, Pengetahuan Pajak, dan Kualitas Pelayanan Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada Kantor Pelayanan Pajak Pratama Surakarta.* Skripsi. Program Studi SI Akuntansi. Fakultas Ekonomi. Universitas Setia Budi. Pembimbing I. Sugiarti, SE.,M.Sc. Pembimbing II. Agus Endrianto Suseno, SE.,MBA.

Jumlah wajib pajak setiap tahunnya mengalami peningkatan, akan tetapi meningkatnya jumlah wajib pajak tersebut tidak diimbangi dengan kepatuhan wajib pajak dalam memenuhi kewajiban perpajakannya. Penelitian ini adalah penelitian kuantitatif. Objek penelitian ini adalah wajib pajak orang pribadi yang berada di kota Surakarta. Teknik pengambilan sampel menggunakan *Probability Sampling*. Pengambilan data menggunakan kuesioner. Jumlah sampel yang digunakan sebanyak 100 responden. Pengujian hipotesis menggunakan analisis regresi.

Hasil dari pengolahan data, maka dapat diambil kesimpulan sebagai berikut: tidak ada pengaruh signifikan antara variabel sosialisasi pajak terhadap kepatuhan wajib pajak orang pribadi di kota Surakarta. Tidak ada pengaruh signifikan antara variabel pengetahuan pajak dengan tingkat kepatuhan wajib pajak orang pribadi di kota Surakarta. Ada pengaruh signifikan antara variabel kualitas pelayanan pajak dengan kepatuhan wajib pajak orang pribadi di kota Surakarta.

Kata Kunci : *Sosialisasi Pajak, Pengetahuan Pajak, Kualitas Pelayanan pajak, kepatuhan wajib pajak orang pribadi*

ABSTRACT

Kusban. 2014. *Socialization Effects of Tax Analysis, Knowledge of Taxation, And Quality Of Tax Compliance Tax Personal Tax Office Primary In Surakarta.* Thesis. SI Accounting Studies Program. Faculty of Economics. Setia Budi University. Supervisor I. Sugiarti, SE., M.Sc. Supervisor II. Agus Endrianto Suseno, SE., MBA.

The low level of tax compliance because it is caused by several factors such as changes in tax laws due to ignorance about the socialization of tax, the low level of tax knowledge and tax functions by the taxpayer, the taxpayer's level of awareness is low, and less maximum tax services. This study tries to reveal the behavior of tax compliance obligations in fulfilling their tax obligations.

This study using quantitative research methods that examine the causality between socialization tax, tax knowledge, and quality of service tax on individual taxpayer compliance. object of this study is the individual taxpayer who is in the city of Surakarta. The sampling technique used probability sampling. Retrieval of data using questionnaires. The samples used were 100 respondents. Testing hypotheses using regression analysis.

The results of processing the data, it can be concluded as follows: no significant effect between socialization variables tax compliance individual taxpayer in the city of Surakarta. There is no significant effect between the level of tax knowledge variable individual taxpayer compliance in Surakarta. There was a significant effect between the variable quality of service tax by an individual taxpayer compliance in Surakarta.

Keywords: *Socialization Tax, Tax Knowledge, Quality of Service tax, individual tax compliance*