

**PENGARUH KESADARAN PERPAJAKAN, SANKSI PERPAJAKAN,
BIAYA KEPATUHAN, PENERAPAN E-FILLING DAN PELAYANAN
FISKUS TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI
DIKOTA SEMARANG**

(Studi Kasus di KPP Pratama Candisari Semarang Tahun 2022)

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kesadaran perpajakan, sanksi perpajakan, biaya kepatuhan, penerapan e-filling dan pelayanan fiskus terhadap kepatuhan wajib pajak orang pribadi (studi kasus di Kantor Pelayanan Pajak Pratama Candisari Semarang).

Penelitian ini merupakan penelitian yang datanya bersifat kuantitatif yakni berupa data angka. Pengambilan sampel dilakukan dengan menerapkan rumus *solvin* dan kriteria yang telah ditentukan dengan hasil 110 responden yang terdaftar di Kantor Pelayanan Pajak Pratama Candisari Semarang. metode pengumpulan data menggunakan metode kuesioner dalam bentuk pernyataan dan pertanyaan. Teknik Analisa data dalam penelitian ini yaitu uji asumsi klasik, uji asumsi klasik dan uji linear berganda.

Hasil penelitian ini menunjukkan bahwa kesadaran perpajakan berpengaruh positif terhadap WPOP di KPP Pratama Candisari Semarang, sanksi perpajakan berpengaruh positif terhadap WPOP di KPP Pratama Candisari Semarang, biaya kepatuhan tidak berpengaruh terhadap WPOP di KPP Pratama Candisari Semarang, penerapan e-filling berpengaruh positif signifikan terhadap WPOP di KPP Pratama Candisari Semarang, sedangkan pelayanan fiskus berpengaruh positif signifikan terhadap WPOP di KPP Pratama Candisari Semarang.

Kata Kunci: Kesadaran Perpajakan, Sanksi perpajakan, Biaya Kepatuhan, Penerapan E-filling, Pelayanan Fiskus.

IMPACT OF TAX AWARENESS, TAXATION SANCTIONS, COST OF COMPLIANCE, APPLICATION OF E-FILLING AND FISCUS SERVICE ON THE COMPLIANCE OF PERSONAL TAXPAYERS IN SEMARANG CITY

(Case Study at KPP Pratama Candisari Semarang in 2022)

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ABSTRACT

This study aims to examine the effect of tax awareness, tax sanctions, compliance costs, the application of e-filling and tax authorities' services on individual taxpayer compliance (case study at the Candisari Semarang Primary Tax Service Office).

This research is quantitative data research in the form of numerical data. Sampling was carried out by applying the Solvin formula and predetermined criteria with the results of 110 respondents registered at the Candisari Semarang Primary Tax Service Office. data collection methods using questionnaire methods in the form of statements and questions. Data analysis techniques in this study are classical assumption tests and multiple linear tests.

The results of this study indicate that tax awareness has a significant positive effect on WPOP at KPP Pratama Candisari Semarang, tax penalties have a significant positive effect on WPOP at KPP Pratama Candisari Semarang, compliance costs have an insignificant effect on WPOP at KPP Pratama Candisari Semarang, the application of e-filling has a significant positive effect on WPOP at KPP Pratama Candisari Semarang, while tax authorities' services have a significant positive effect on WPOP at KPP Pratama Candisari Semarang.

Keywords: Tax Awareness, Tax Sanctions, Compliance Costs, Implementation of E-filling, Fiscal Services