

Diana Putri Amalia, 12321017, **Pengaruh Kesadaran Wajib Pajak, Sistem Administrasi Perpajakan Modern, dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi**, Akuntansi, Fakultas Ekonomi, Universitas Muhammadiyah Gresik, Mei, 2016

Abstraksi

Beberapa tahun terakhir, pajak menjadi sumber pendapatan terbesar negara. Jumlah Wajib Pajak setiap tahunnya mengalami peningkatan. Namun, hal tersebut tidak diimbangi dengan peningkatan kepatuhan Wajib Pajak. Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh kesadaran Wajib Pajak, sistem administrasi perpajakan modern, dan sanksi perpajakan terhadap kepatuhan Wajib Pajak Orang Pribadi. Sampel ditentukan dengan metode *accidental sampling*. Jumlah responden sebanyak 94 Wajib Pajak berdasarkan kriteria. Jenis data dalam penelitian ini adalah data subjek dengan sumber data primer. Teknik pengambilan data menggunakan teknik observasi dengan media kuesioner.

Teknik analisis data yang digunakan adalah teknik analisis regresi linier berganda. Pengujian hipotesis dilakukan dengan menggunakan uji F dan uji t untuk mengetahui pengaruh variabel independen terhadap variabel dependen. Hasil pengujian hipotesis menunjukkan bahwa kesadaran Wajib Pajak (X_1), sistem administrasi perpajakan modern (X_2), dan sanksi perpajakan (X_3) secara bersama-sama berpengaruh positif dan signifikan terhadap kepatuhan Wajib Pajak Orang Pribadi (Y). Secara parsial, kesadaran Wajib Pajak (X_1) dan sanksi perpajakan (X_3) berpengaruh positif dan signifikan terhadap kepatuhan Wajib Pajak Orang Pribadi (Y). Sedangkan sistem administrasi perpajakan modern (X_2) belum mampu mempengaruhi kepatuhan Wajib Pajak Orang Pribadi (Y).

Kata kunci: Kesadaran Wajib Pajak, Sistem Administrasi Perpajakan Modern, Sanksi Perpajakan, Kepatuhan, dan Wajib Pajak Orang Pribadi.

Diana Putri Amalia, 12321017, *The Influence of Taxpayer's Awareness, Modernization in Taxation Systems, and Tax Sanctions Toward The Individual Taxpayer's Compliance*, Accounting, Faculty of Economics, Muhammadiyah University of Gresik, May, 2016

Abstract

In recent years, tax becomes the largest revenue source for this country. The number of taxpayers are always increase each year. However, it's not balanced with the increasing of taxpayer compliance. This study aims to examine and analyze the influence of taxpayer's awareness, modernization in taxation systems, and tax sanctions toward the individual taxpayer's compliance. Sample size determined by accidental sampling method. Total respondents are 94 taxpayers based on criteria. The type of data in this research is subject data with primary data source. Technique in data collection taken by using observation with the questionnaire as a media.

Examining hypothesis is by using multiple linear regression analysis with F test and t test to determine the influence of independent variables toward dependent variable. The examined hypothesis showed that simultaneously taxpayer's awareness (X_1), modernization in taxation systems (X_2), and tax sanctions (X_3) were positively and sygnificantly influenced toward the individual taxpayer's compliance (Y). Partially, taxpayer's awareness (X_1) and tax sanctions (X_3) were sygnificantly and positively influenced toward individual taxpayer's compliance (Y). While the modernization in taxation systems (X_2) was not be able to influence the individual taxpayer's compliance (Y).

Keywords: Taxpayer's Awareness, Modernization in Taxation Systems, Tax Sanctions, Compliance, and Individual Taxpayer's.