

Milda Ariyani Rohmah, 09322024, **Pemahaman, Persepsi, Kesadaran, Kualitas Layanan, Kondisi Keuangan Dan Kepatuhan Wajib Pajak Orang Pribadi Di Gresik**, Akuntansi, Fakultas Ekonomi, Universitas Muhammadiyah Gresik, Januari, 2017

Abstraksi

Penelitian ini bertujuan untuk mengetahui pengaruh pemahaman peraturan perpajakan, persepsi efektivitas sistem perpajakan, kesadaran wajib pajak, kualitas pelayanan fiskus, dan kondisi keuangan terhadap kepatuhan wajib pajak orang pribadi di Gresik. Data Penelitian ini diperoleh dari kuesioner (primer) dan beberapa dokumentasi. Model analisis data yang digunakan dalam penelitian ini adalah analisis regresi linear berganda . Pengambilan sampel dilakukan dengan metode *random sampling* yaitu teknik pengambilan sampel dimana semua individu dalam populasi baik secara sendiri-sendiri atau bersama-sama diberi kesempatan untuk dipilih menjadi anggota sampel. Berdasarkan hasil analisis data dengan bantuan SPSS 20 menunjukkan bahwa hasil uji hipotesis secara parsial (t-test) membuktikan bahwa variabel pemahaman peraturan perpajakan, persepsi efektivitas sistem perpajakan, kesadaran wajib pajak dan kondisi keuangan tidak berpengaruh terhadap kepatuhan wajib pajak orang pribadi. Kualitas pelayanan fiskus berpengaruh positif terhadap kepatuhan wajib pajak orang pribadi.

Kata kunci: Pemahaman peraturan perpajakan, persepsi efektivitas sistem perpajakan, kesadaran wajib pajak, kualitas pelayanan fiskus, kondisi keuangan, kepatuhan wajib pajak.

Milda Ariyani Rohmah, 09322024, Understanding, Perception, Awareness, Service Tax Authorities, Financial Condition and Individual Taxpayer Compliance in Gresik, Accounting, Faculty of Economic, Muhammadiyah University of Gresik, January, 2017

Abstract

This study aims to determine the effect of understanding tax laws, perception of the effectiveness of the tax system, taxpayer awareness, quality of service tax authorities, and the financial condition of the individual taxpayer compliance in the Gresik. The research data obtained from the questionnaire (primary) and some documentation. Model analysis of the data used in this study is the multiple linear regression analysis. Sampling was done by the method of random sampling is a sampling technique in which all individuals in the population either individually or jointly given the opportunity to be elected as members of the sample. Based on the results of data analysis is using SPSS 20 shows that the partial results of hypothesis testing (t-test) proves that fine variable understanding tax laws, perception of the effectiveness of the tax system, taxpayer awareness and the financial condition does not affect the individual taxpayer compliance. Quality of service tax authorities positive effect on individual tax compliance.

Keywords: Understanding tax laws, perception of the effectiveness of the tax system, taxpayer awareness, quality service tax authorities, financial condition, taxpayer compliance.