

Atik Isnawati, 14321052, **Pengaruh Kemanfaatan Npwp, Pemahaman Wajib Pajak, Kualitas Pelayanan, Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak**, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, 4 Januari 2019

Abstrak

Tujuan penelitian ini menguji kemanfaatan NPWP, pemahaman wajib pajak, kualitas pelayanan, sanksi perpajakan dan kepatuhan wajib pajak. Sampel penelitian adalah 38 responden yang mempunyai pekerjaan wiraswasta. Metode penyempelannya adalah *purposive sampling*. Data diperoleh dengan cara menyebarkan kuisisioner kepada wajib pajak orang pribadi. Metode analisis penelitian adalah analisis regresi berganda. Hasil penelitian menunjukkan bahwa variabel kemanfaatan NPWP dan pemahaman wajib pajak memiliki pengaruh yang signifikan dan positif terhadap kepatuhan wajib pajak. Variabel kualitas pelayanan dan sanksi perpajakan tidak berpengaruh signifikan terhadap wajib pajak.

Kata kunci : Kemanfaatan NPWP, Pemahaman, Kualitas Pelayanan, Sanksi, Wajib Pajak

Atik Isnawati, 14321052, The Effect of the benefits of NPWP, taxpayer understanding, quality of services, taxation sanctions toward taxpayer complicity , Accounting, Faculty of Economics and Business, University of Muhammadiyah Gresik, 4 January 2019

Abstract

The purpose of this research is to test the benefits of NPWP, understanding of taxpayers, service quality, taxation sanctions and taxpayer complicity. The sample of the research are 38 respondent who has an interpreneurial job. The sample of the method is purposive sampling. The data is obtained by distributing the quisioner to the individual taxpayer. The analytical research method is multiple regression analysis. The result of the study shows that the variable of the benefits of NPWP and the understading of taxpayer has positive significant effect on taxpayer complicity. While the variable of service quality and taxation sanctions has no significant effect on taxpayers.

Keywords: benefits of NPWP, taxpayer understanding, quality of services, taxation sanctions,