

ABSTRAK

Kepatuhan Perpajakan merupakan suatu keadaan di mana Wajib Pajak memenuhi semua kewajiban perpajakan dan melaksanakan hak perpajakannya. Kepatuhan Wajib Pajak dapat dipengaruhi beberapa faktor seperti Kesadaran wajib pajak, kewajiban moral, sanksi perpajakan dan kualitas pelayanan pajak untuk melaksanakan kewajibanya.

Penelitian ini dilakukan di Institut Teknologi Bandung yang berlokasi di Jl. Tamansari NO.64, Tamansari, Kec. Bandung Wetan, Kota Bandung, Jawa Barat. Tujuan dari penelitian ini untuk menganalisa pengaruh kesadaran wajib pajak, kewajiban moral, sanksi perpajakan dan kualitas pelayanan pajak terhadap kepatuhan wajib pajak. Metode penelitian yang digunakan adalah metode deskriptif, dengan teknik yang digunakan adalah studi lapangan berupa observasi, wawancara, dokumentasi, kerja praktik dan studi pustaka.

Hasil penelitian menunjukkan bahwa Kesadaran wajib pajak, kewajiban moral, sanksi perpajakan dan kualitas pelayanan pajak berdampak terhadap kepatuhan wajib pajak.

Kata kunci : Kepatuhan Wajib Pajak, Kesadaran wajib pajak, Kewajiban moral, Sanksi perpajakan dan Kualitas pelayanan pajak.

ABSTRACT

Tax compliance is a condition in which the taxpayer fulfills all tax obligations and exercises his tax rights. Taxpayer compliance can be influenced by several factors such as taxpayer awareness, moral obligations, tax sanctions, and the quality of tax services to carry out their obligations.

This research was conducted at the Bandung Institute of Technology, Jl. Tamansari NO.64, Tamansari, Kec. Bandung Wetan, Bandung City, West Java. This study aims to analyze the effect of taxpayer awareness, moral obligation, tax sanctions, and tax service quality on taxpayer compliance. The research method used is a descriptive method, with the techniques used are field studies in the form of observation, interviews, documentation, practical work, and literature study.

The results showed that taxpayer awareness, moral obligation, tax sanctions, and the quality of tax services impacted taxpayer compliance.

Keywords: Taxpayer Compliance, Taxpayer Awareness, Moral Obligations, Tax Sanctions and Tax Service Quality.

