Peranan kualitas pelayanan fiskus Terhadap Kepatuhan Wajib Pajak Dalam Mebayar Pajak Kendaraaan Bermotor

ABSTRAK

Kualitas pelayanan pajak atau fiskus dapat mempengaruhi kepatuhan wajib pajak, sehingga definisi kualitas pelayanan dapat diartikan sebagai upaya pemenuhan kebutuhan dan keinginan konsumen serta ketepatan penyampaiannya dalam mengimbangi harapan konsumen. Perilaku pelayanan fiskus dalam melayani masyarakat besar kecilnya berpengaruh pada kepatuhan wajib

Penelitian berjudul Pengaruh Kualitas Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor, tujuan penelitian adalah untuk mengetahui bagaimana respon wajib pajak terhadap kualitas pelayanan pajak di kantor Samsat Bandung Timur, mengetahui tingkat kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor dan untuk mengatahui pengaruh kualitas pelayanan pajak terhadap kepatuhan wajib pajak dalam membayar kewajiban pajaknya di kantor Samsat Bandung Timur. Metode penelitian menggunakan metode penelitian deskriptif dan penelitian verifikatif.

Respon wajib pajak terhadap kualitas pelayanan pajak di kantor Samsat Bandung Timur dikatakan baik karena memiliki nilai rata-rata 3.98 yang berada pada interval 3,40 – 4,19, responden yang menyatakan sangat setuju sebanyak 16,76%, yang menyatakan setuju sebanyak 76,47%, yang menyatakan cukup setuju sebanyak 5,71%, yang menyatakan tidak setuju sebanyak 0,61% dan yang meyatakan sangat tidak setuju sebanyak 0,46%. Tingkat kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor di Kantor Samsat Bandung Timur dapat dikatakan tinggi karena memiliki nilai rata-rata 4.00 yang berada pada interval 3,40 – 4,19, responden yang menyatakan sangat setuju sebanyak 28.13% menyatakan sangat setuju, 61.67% menyatakan setuju, 8.13% menyatakan cukup setuju, 1.67% menyatakan tidak setuju dan 0.42% menyatakan sangat tidak setuju. Pengaruh kualitas pelayanan pajak terhadap kepatuhan wajib pajak dalam membayar kewajiban pajaknya di kantor Samsat Bandung Timur, berdasarkan hasil uji korelasi rank spearman menunjukkan hubungan 0,778. Hasil uji koefisien determinasi menunjukkan kualitas pelayanan fiskus terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor sebesar 60,52% dan sisanya 39,58%. Uji hipotesis t_{hitung} 6,54 > t_{tabel} 1,701 yang berarti Ho ditolak dan Ha diterima, dengan demikian hipotesis diterima.

Kata kunci : Kualitas Pelayanan Fiskus, Kepatuhan Wajib Pajak

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ABSTRACT

Quality of service tax or the tax authorities may affect tax compliance, such that the definition of service quality can be interpreted as an effort to fulfill the needs and desires of consumers and delivery accuracy in balancing consumer expectations. The behavior of the service tax authorities serving the community in the size of the effect on taxpayer compliance

The study entitled Effect of Service Quality Compliance Against the tax authorities taxpayer pay motor vehicle tax, the purpose of the study was to determine how the taxpayer's response to the quality of tax services in SAMSAT East Bandung office, knowing the level of tax compliance in paying taxes on motor vehicles and to know the effect of quality service tax on tax compliance in paying their tax obligations at the office SAMSAT East Bandung. The research method uses descriptive research method and research verification.

Taxpayer's response to the quality of tax services in East Bandung office SAMSAT said to be good because it has an average value of 3.98 which is in the interval 3.40 to 4.19, the respondents strongly agreed that states as much as 16.76 %, which was agreed by 76, 47 %, which stated quite agree as much as 5.71 %, which is expressed as 0.61 % disagree and strongly disagree judges that as much as 0.46 % . The level of tax compliance in paying taxes on motor vehicles in East Bandung office call centers can be said to be high because it has an average value of 4.00 which is in the interval 3.40 to 4.19, the respondents strongly agreed that states as much as 28.13 % said strongly agree, 61.67 % agreed, stating quite agree 8:13 %, 1.67 % did not agree and 0,42% expressed strongly disagree. Effect of quality of service tax on tax compliance in paying their tax obligations in East Bandung office call centers, based on Spearman rank correlation test results demonstrate a relationship 0,778. Determination coefficient test results demonstrate the quality of service tax authorities on tax compliance in paying taxes on motor vehicles amounted to 60.52 % and the remaining 39.58 %. 6.54 Hypothesis test t > t table 1.701 which means that Ho is rejected and Ha accepted, so the hypothesis is accepted.

Keywords : Quality of Service tax authorities , Taxpayer Compliance