

Pengaruh pemahaman peraturan perpajakan kualitas pelayanan kantor pelayanan pajak kpp dan ketegasan sanksi perpajakan terhadap kepatuhan wajib pajak orang pribadi pengusaha restoran dalam melaporkan spt tahunan pph orang pribadi = Effects of understanding tax laws improving the quality of services tax office primary and sanctions provided by the assertiveness tax office with increased tax compliance in annual income tax spt reporting of individual taxpayers on KPP Bogor

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Abstrak

Penelitian ini dilakukan untuk mengetahui pengaruh pemahaman tentang peraturan perpajakan, peningkatan kualitas pelayanan dari KPP dan ketegasan sanksi perpajakan yang diberikan oleh kantor pajak dengan peningkatan kepatuhan melaporkan Surat Pemberitahuan (SPT) Tahunan Pajak Penghasilan pada Kantor Pelayanan Pajak Pratama Bogor.

Penelitian ini dilakukan dengan metode Regresi Linear Berganda, mengambil sampel sebanyak 200, dilakukan kepada Wajib Pajak selaku pengusaha restoran yang terdaftar di Kantor Pelayanan Pajak Pratama Bogor.

Dari hasil penelitian, disimpulkan bahwa pemahaman tentang peraturan perpajakan, peningkatan kualitas pelayanan KPP dan ketegasan sanksi perpajakan yang diberikan oleh kantor pelayanan pajak memiliki hubungan yang signifikan dengan peningkatan kepatuhan melaporkan Surat Pemberitahuan (SPT) Tahunan Pajak Penghasilan.

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This study was conducted to determine the effects of understanding tax laws, improving the quality of services tax office primary and sanctions provided by the assertiveness tax office with increased tax compliance in annual income tax SPT Reporting of Individual Taxpayers reporting on Tax Office Primary Bogor.

This research used Double Linear Regression Method, takes 200 person for the sample, this was conducted to taxpayers as well as restaurant's owner who registered in the Tax Office Primary Bogor.

This result, it was concluded that an understanding of tax laws, improving the quality of services tax office primary and sanctions provided had a significant relationship with increasing tax compliance in annual income tax SPT Reporting.