KEPATUHAN WAJIB PAJAK: SEJAUH APA MORALITAS, BUDAYA DAN KUALITAS PELAYANAN FISKUS DAPATMEMPENGARUHINYA? (Survei pada Wajib Pajak yang Tercatat Pada KPP Pratama Wilayah Kerja Tangerang Selatan)

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ABSTRACT
This research was conducted to find out and analyze the influence of morality, culture and service quality of tax authorities on taxpayer compliance at KPP Pratama in the working area of South Tangerang. The data collection technique used in this study was a questionnaire. The population used in this study are taxpayers registered KPP Pratama Serpong and Pondok Aren with a total sample of 100 people. The test methods used in this study include descriptive statistical tests, validity tests, reliability tests, classic assumption tests (normality), coefficient of determination test, t test and F test. The results showed that morality and culture influence taxpayer compliance in the positive direction, while quality Fiscal service does not affect taxpayer compliance. The results of the study also show that the morality, culture and service quality of tax authorities simultaneously influence taxpayer compliance in the positive direction.

Keywords: Morality, culture, service quality of tax authorities, taxpayer compliance