PENGARUH PEMAHAMAN PAJAK, KESADARAN WAJIB PAJAK, DAN PENERAPAN SISTEM LAYANAN PAJAK (SILPa) TERHADAP TINGKAT KEPATUHAN WAJIB PAJAK HOTEL DAN RESTORAN DI KABUPATEN TABANAN

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh pemahaman pajak, kesadaran wajib pajak, dan penerapan Sistem Layanan Pajak (SILPa) terhadap kepatuhan wajib pajak hotel dan restoran di Kabupaten Tabanan. Penelitian ini didasarkan pada teori kepatuhan (compliance theory) dan theory of planned behavior yang menjelaskan bahwa kepatuhan pajak dipengaruhi oleh faktor internal maupun eksternal wajib pajak. Metode penelitian yang digunakan adalah pendekatan kuantitatif dengan teknik survei, di mana data diperoleh melalui penyebaran kuesioner kepada wajib pajak hotel dan restoran di Kabupaten Tabanan. Teknik pengambilan sampel menggunakan metode yang telah ditentukan sesuai kriteria penelitian, sedangkan analisis data dilakukan menggunakan regresi linier berganda. Hasil penelitian menunjukkan bahwa pemahaman pajak, kesadaran wajib pajak, dan penerapan SILPa secara parsial berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak hotel dan restoran di Kabupaten Tabanan.

Kata kunci: Kepatuhan Wajib Pajak, Kesadaran Wajib Pajak, Pemahaman Pajak, Sistem Layanan Pajak (SILPa).

THE EFFECT OF TAX UNDERSTANDING, TAXPAYER AWARENESS, AND THE IMPLEMENTATION OF THE TAX SERVICE SYSTEM (SILPa) ON THE LEVEL OF HOTEL AND RESTAURANT TAXPAYER COMPLIANCE IN TABANAN REGENCY

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ABSTRACT

This study aims to analyze the effect of tax understanding, taxpayer awareness, and the implementation of the Tax Service System (SILPa) on the compliance of hotel and restaurant taxpayers in Tabanan Regency. This research is based on compliance theory and the theory of planned behavior, which explain that taxpayer compliance is influenced by both internal and external factors. The research method used is a quantitative approach with a survey technique, where data were collected through questionnaires distributed to hotel and restaurant taxpayers in Tabanan Regency. The sampling technique was determined based on research criteria, and the data were analyzed using multiple linear regression. The results show that tax understanding, taxpayer awareness, and the implementation of SILPa partially have a positive and significant effect on the compliance of hotel and restaurant taxpayers in Tabanan Regency.

Keywords: *Tax Understanding, Taxpayer Awareness, Taxpayer Compliance, Tax Service System (SILPa).*