

ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI KEPATUHAN WAJIB PAJAK DALAM MEMBAYAR PAJAK RESTORAN DI KABUPATEN BULELENG

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ABSTRAK

Penelitian ini memiliki tujuan agar faktor-faktor yang memberi pengaruh kepatuhan wajib pajak ketika membayar pajak restoran di Kabupaten Buleleng dapat diketahui. Penelitian ini merupakan penelitian kuantitatif dengan populasi wajib pajak restoran yang teregistrasi dalam BPKPD Kabupaten Buleleng. Metode *probability sampling* digunakan sebagai teknik pemilihan sampel sebanyak 213 wajib pajak yang diperoleh dengan tabel Isaac dan Michael. Data primer merupakan sumber data pada penelitian ini dengan memakai analisis deskriptif, uji kualitas data, uji asumsi klasik, serta uji hipotesis. Hasil penelitian memperlihatkan kesadaran wajib pajak, kualitas pelayanan *fiskus*, penerapan sanksi perpajakan memberi pengaruh positif serta signifikan pada kepatuhan pembayaran wajib pajak restoran di Kabupaten Buleleng.

Kata kunci: kesadaran, kualitas pelayanan fiskus, sanksi pajak, kepatuhan pajak

***ANALYSIS OF FACTORS THAT AFFECT TAXPRAYER
COMPLIANCE IN PAYING RESTAURANT TAXES IN
BULELENG DISTRICT***

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ABSTRACT

The aim of this research was to determine the factors that influenced tax compliance in paying restaurant taxes in Buleleng Regency. The population used was all of the restaurant taxpayers who were registered in BPKPD Buleleng Regency. The sampling technique used was the probability sampling method, with a sample of 213 taxpayers obtained with the Isaac and Michael tables. The data source used was primary data which were analyzed using descriptive analysis, data quality test, classic assumption test, and hypothesis testing. The results indicated that the awareness of taxpayers, the quality of tax authorities, and the implementation of tax sanctions had a positive and significant effect on tax compliance in paying restaurant taxes in Buleleng Regency.

Keywords: *awareness, quality of tax authorities, tax sanctions, tax compliance*