

RINGKASAN

Penelitian ini merupakan penelitian kuantitatif dengan menggunakan metode survei dalam pengumpulan datanya. Penelitian ini mengambil judul: “Pengaruh Pemahaman Peraturan Perpajakan, Kualitas Pelayanan, dan Kepatuhan Wajib Pajak terhadap Penerimaan Pajak Penghasilan di KP2KP Wonosobo”. Tujuan penelitian ini yaitu menguji dan menganalisis pengaruh pemahaman peraturan perpajakan, kualitas pelayanan, dan kepatuhan Wajib Pajak terhadap penerimaan pajak penghasilan di KP2KP Wonosobo. Populasi dalam penelitian ini merupakan seluruh Wajib Pajak yang memilih Peraturan Pemerintah Nomor 23 Tahun 2018 di KP2KP Wonosobo. Jumlah responden dalam penelitian ini adalah 100 responden. *purposive sampling* digunakan dalam penentuan responden.

Berdasarkan pada hasil penelitian menunjukkan bahwa: (1) Pemahaman peraturan perpajakan berpengaruh positif terhadap penerimaan pajak penghasilan (2) Kualitas pelayanan tidak berpengaruh positif terhadap penerimaan pajak penghasilan (3) Kepatuhan Wajib Pajak berpengaruh positif terhadap penerimaan pajak penghasilan.

Implikasi dari kesimpulan di atas yaitu KP2KP Wonosobo diharapkan lebih intensif dalam memberikan edukasi secara menyeluruh kepada Wajib Pajak guna meningkatkan pemahaman dan kepatuhan Wajib Pajak dalam memenuhi kewajiban perpajakannya. Selain itu, diharapkan KP2KP Wonosobo meningkatkan kualitas pelayanan yang belum diterapkan guna mendorong peningkatan penerimaan pajak di masa yang akan datang.

Kata kunci: Penerimaan pajak penghasilan, pemahaman peraturan perpajakan, kualitas pelayanan, kepatuhan Wajib Pajak.

SUMMARY

This research is a quantitative research using survey method in collecting data. This reasearch takes the title: "The Effect of Understanding Tax Regulations, Service Quality, and Taxpayer Compliance on Income Tax Revenue at KP2KP Wonosobo". The aims of this research was examine and analyze the effect of understanding tax regulations, service quality, and taxpayer compliance on income tax receipts at KP2KP Wonosobo. The population in this study were all taxpayers who chose Government Regulation Number 23 of 2018 at KP2KP Wonosobo. Determination of the sample is done by purposive sampling technique. The samples that were processed in this study were 100 taxpayers. Data were analyzed using multiple linear regression analysis techniques.

Based on results of research it has got the conclusions: (1) Understanding of tax regulations has a positive effect on income tax revenues; (2) Service quality has no positive effect on income tax revenue; (3) Taxpayer compliance has a positive effect on income tax revenue.

As implication of the conclusion above is that KP2KP Wonosobo is expected to be more intensive in providing comprehensive education to taxpayers in order to improve understanding and compliance of taxpayers in fulfilling their tax obligations. In addition, it is hoped that the Wonosobo KP2KP will improve the quality of services that have not been implemented in order to encourage an increase in tax revenues in the future.

Keywords: Income tax revenue, understanding of tax regulations, service quality, taxpayer compliance.