

RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh kesadaran wajib pajak, kualitas pelayanan perpajakan, sanksi perpajakan terhadap kepatuhan wajib pajak restoran di Kabupaten Kebumen. Sampel diambil menggunakan teknik *Cluster Sampling* dengan jumlah 97 responden. Pengumpulan data menggunakan kuesioner dan dianalisis menggunakan Analisis Regresi Linear Berganda.

Hasil menunjukkan bahwa kesadaran wajib pajak dan kualitas pelayanan perpajakan berpengaruh positif terhadap kepatuhan wajib pajak restoran di Kabupaten Kebumen, namun sanksi perpajakan berpengaruh negatif terhadap kepatuhan wajib pajak restoran di Kabupaten Kebumen.

Kata kunci: Kesadaran Wajib Pajak, Kualitas Pelayanan Perpajakan, Sanksi Perpajakan, Kepatuhan Wajib Pajak Restoran.



SUMMARY

This study aims to determine taxpayer awareness of Kebumen Regency's restaurant taxpayer compliance, the quality of tax services, and the impact of tax sanctions. Samples were taken using a cluster sampling technique with a total of 97 respondents. Use surveys to collect data and analyze it using multiple linear regression analysis.

The results show that taxpayer awareness and quality of tax service have a positive impact on Kebumen Regency's restaurant taxpayer compliance, while tax sanctions have a negative impact on Kebumen Regency's restaurant taxpayer compliance.

Keywords: *taxpayer awareness, quality of tax service, tax sanctions, restaurant taxpayer compliance.*

