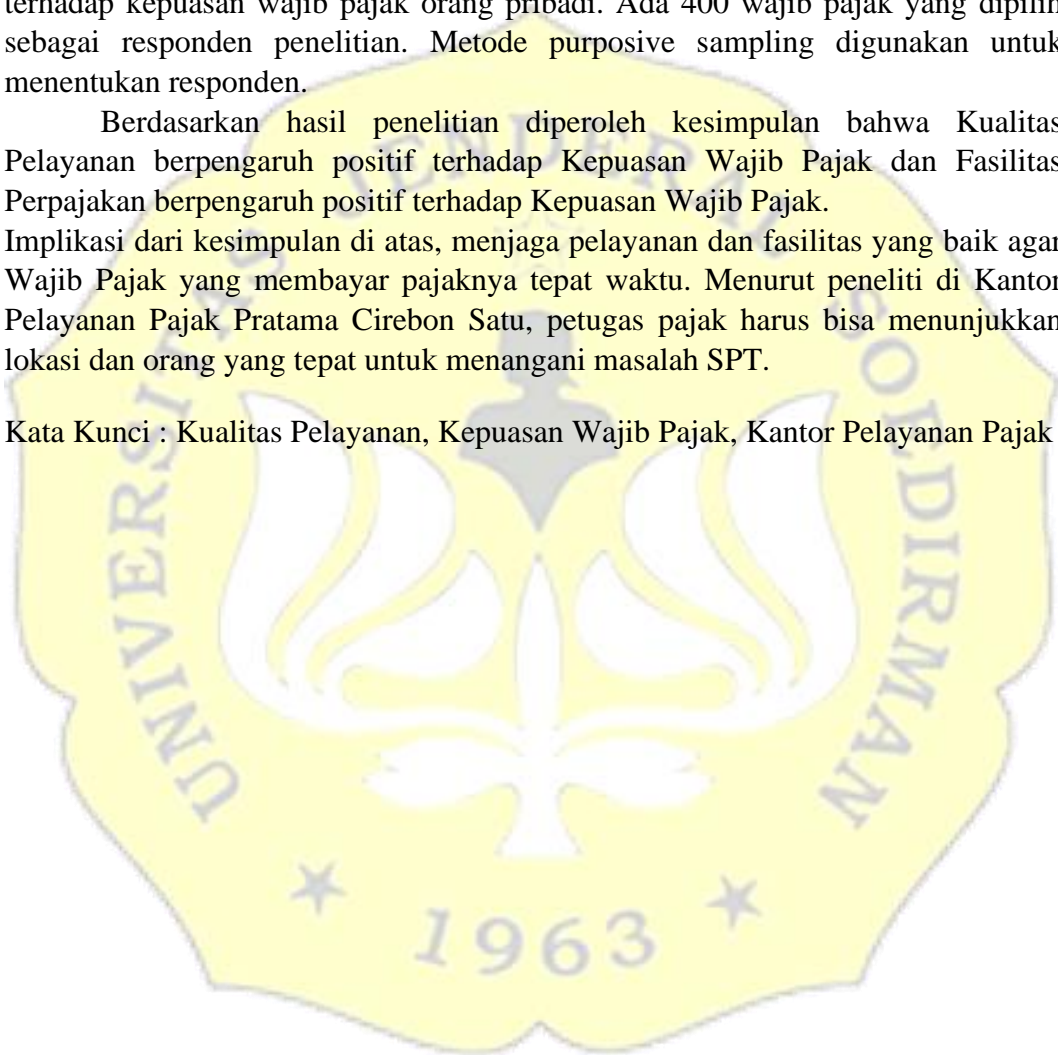


RINGKASAN

Penelitian ini merupakan penelitian survei pada Wajib Pajak Kantor Pelayanan Pajak Pratama Cirebon Satu. Pengaruh Kualitas Pelayanan Perpajakan dan Fasilitas Perpajakan Terhadap Kepuasan Wajib Pajak Pada Kantor Pelayanan Pajak Pratama Cirebon Satu. Penelitian ini bertujuan untuk mengetahui pengaruh kualitas pelayanan perpajakan dan mengetahui pengaruh fasilitas perpajakan terhadap kepuasan wajib pajak orang pribadi. Ada 400 wajib pajak yang dipilih sebagai responden penelitian. Metode purposive sampling digunakan untuk menentukan responden.

Berdasarkan hasil penelitian diperoleh kesimpulan bahwa Kualitas Pelayanan berpengaruh positif terhadap Kepuasan Wajib Pajak dan Fasilitas Perpajakan berpengaruh positif terhadap Kepuasan Wajib Pajak. Implikasi dari kesimpulan di atas, menjaga pelayanan dan fasilitas yang baik agar Wajib Pajak yang membayar pajaknya tepat waktu. Menurut peneliti di Kantor Pelayanan Pajak Pratama Cirebon Satu, petugas pajak harus bisa menunjukkan lokasi dan orang yang tepat untuk menangani masalah SPT.

Kata Kunci : Kualitas Pelayanan, Kepuasan Wajib Pajak, Kantor Pelayanan Pajak



SUMMARY

This research is a survey research on Taxpayer of The Pratama Tax Service Office Cirebon Satu. The Effect of Tax Service Quality and Tax Facilities on Taxpayer Satisfaction at The Pratama Tax Service Office Cirebon Satu. The aims of the research are to determine the effect of tax service quality and to determine the effect of tax facility on individual taxpayer's satisfaction. There were 400 taxpayers chosen as respondents of the research. The purposive sampling method was used to determine the respondents.

Based on result of research it has got the conclusion that Service Quality has positive effect on Taxpayer Satisfaction and Tax Facility has positive effect on Taxpayer Satisfaction.

As Implication of the conclusion above, maintain good services and facilities in order to keep taxpayers who pay their taxes on time. According to researchers at the Pratama Tax Service Office Cirebon Satu, the tax officer should be able to show the proper location and person to deal with SPT issues.

Keyword: Service Quality, Taxpayer Satisfaction, Tax Service Office

