

RINGKASAN

Penelitian ini adalah penelitian kuantitatif pada Kantor Pelayanan Pajak Pratama Ciamis. Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh pelayanan *Account Representative*, penerapan sistem *e-Filing*, sanksi pajak, dan pengetahuan perpajakan terhadap kepatuhan Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pratama Ciamis. Populasi dalam penelitian ini adalah seluruh Wajib Pajak Orang Pribadi yang terdaftar di Kantor Pelayanan Pajak Pratama Ciamis. Sampel diambil dengan teknik *simple random sampling* dengan jumlah sampel sebanyak 100 responden. Metode pengumpulan data menggunakan kuesioner dalam bentuk pertanyaan tertutup.

Hasil penelitian ini menunjukkan bahwa variabel pelayanan *Account Representative* tidak berpengaruh positif, sedangkan variabel penerapan Sistem *e-Filing*, sanksi pajak, dan pengetahuan perpajakan berpengaruh positif terhadap kepatuhan Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pratama Ciamis. Variabel pelayanan *Account Representative*, penerapan Sistem *e-Filing*, sanksi pajak, dan pengetahuan perpajakan berpengaruh positif secara simultan terhadap kepatuhan Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pratama Ciamis. Dari hasil penelitian ini diharapkan Direktorat Jenderal Pajak dapat mengoptimalkan dan mengembangkan sistem-sistem baru, mempertegas sanksi perpajakan, dan melakukan sosialisasi-sosialisasi tentang perpajakan kepada masyarakat agar meningkatkan kepatuhan Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Ciamis.

Kata kunci : Pelayanan *Account Representative*, Penerapan Sistem *E-Filing*, Sanksi Pajak, Pengetahuan Perpajakan, Kepatuhan Wajib Pajak Orang Pribadi.

SUMMARY

This research is quantitative research on Tax Services Office Pratama Ciamis. This research aims to examine and analyze the influence of Account Representative services, implementation of the e-Filing system, tax penalties, and taxation knowledge against of compliance of individual taxpayers in Tax Services Office Pratama Ciamis. The population in this research is the entire individual taxpayer registered in Tax Services Office Pratama Ciamis. Samples taken with the simple random sampling technique with the number of samples as many as 100 respondents. The method of collecting data using the questionnaire in the form of closed questions.

The results of this study indicate that the Account Representative services variables do not affect positive, whereas the variable implementation of the e-Filing system, tax penalties, and taxation knowledge the positive effect of compliance of individual taxpayers in Tax Services Office Pratama Ciamis. The variable Account Representative service, implementation of the e-Filing system, tax penalties, and taxation knowledge the positive effect of simultaneously against a compliance of individual taxpayers in Tax Services Office Pratama Ciamis. From the results of this research are expected to Direktorat General of Tax do optimizing and developing new systems, reinforce the taxation penalties, and reaffirms socialization taxation to the society in order to improve compliance of individual taxpayers in Tax Services Office Pratama Ciamis.

Keywords : Account Representative Services, Implementation of The E-Filing System, Tax Penalties, Taxation Knowledge, Compliance of Individual Taxpayers.