**ABSTRAK**

**PENGARUH PEMAHAMAN WAJIB PAJAK, KUALITAS PELAYANAN PAJAK, SANKSI PERPAJAKAN, PENERAPAN E-SPT DAN PENERAPAN *E-FILING* TERHADAP KEPATUHAN**

**WAJIB PAJAK ORANG PRIBADI**

Tujuan dari penelitian ini untuk memberikan bukti empiris bahwa Pemahaman Wajib Pajak, Kualitas Pelayanan Pajak, Sanksi Perpajakan, Penerapan E-SPT dan Penerapan *E-Filing* berpengaruh signifikan terhadap Kepatuhan Wajib Pajak Orang Pribadi.

Populasi yang digunakan dalam penelitian ini adalah wajib pajak orang pribadi yang terdaftar di KPP Pratama Surakarta. Sampel dalam penelitian ini adalah wajib pajak orang pribadi yang terdaftar di KPP Pratama Surakarta sebanyak 100 responden yang diperoleh menggunakan rumus *slovin.* Metode penyebaran sampel dalam penelitian ini menggunakan metode *Purposive Sampling* yaitu dengan cara menyebarkan 100 kuesioner kepada responden di KPP Pratama Surakarta dengan pertimbangan tertentu. Teknik analisis terdiri dari uji instrumen, uji asumsi klasik, analisis regresi linier berganda, uji t, uji F, dan uji R2.

Hasil penelitian ini menunjukkan bahwa : 1) Pemahaman wajib pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak. 2) Kualitas Pelayanan Pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak. 3) Sanksi Perpajakan berpengaruh positif dan tidak signifikan terhadap kepatuhan wajib pajak. 4) Penerapan E-SPT berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak, 5) Penerapan *E-Filing* berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak. Hasil analisis nilai *Adjusted* R2 diketahui bahwa variabel pemahaman wajib pajak, kualitas pelayanan pajak, sanksi perpajakan, penerapan E-SPT, dan penerapan *E-Filing* mampu menjelaskan sebesar 37,8% sedangkan sisanya 62,2% dipengaruhi oleh variabel lain yang tidak termasuk dalam penelitian ini.

Kata kunci : Kepatuhan Wajib Pajak, Pemahaman Wajib Pajak, Kualitas Pelayanan Pajak, Sanksi Perpajakan, Penerapan E-SPT, Penerapan *E-Filing*

***ABSTRACT***

***THE INFLUENCE OF UNDERSTANDING TAXPAYERS, QUALITY OF TAX SERVICE, TAX SANCTIONS, APPLICATION OF E-SPT AND APPLICATION OF E-FILING AGAINTS COMPLIENCE***

***OF INDIVIDUAL TAXPAYERS***

*The purpose of this study is to provide empirical evidence that the understanding of taxpayers, the quality of tax services, tax sanctions, the application of E-SPT and the application of E-Filing have a significant effect on the compliance of individual taxpayers.*

*The population used in this study is individual taxpayers who are registered in KPP Pratama Surakarta. The sample in this study were 100 individual taxpayers who were registered at KPP Pratama Surakarta as many as 100 respondents obtained using the Slovin formula. The sample distribution method in this study uses the Purposive Sampling method, which is by distributing 100 questionnaires to respondents at KPP Pratama Surakarta with certain considerations. The analysis technique consists of instrument testing, classical assumption test, multiple linear regression analysis, t test, F test, and R2 test.*

*The results of this study indicate that: 1) Understanding taxpayers has a positive and significant effect on taxpayer compliance. 2) Tax Service Quality has a positive and significant effect on taxpayer compliance. 3) Tax sanctions have a positive and insignificant effect on taxpayer compliance. 4) Application of E-SPT has a positive and significant effect on tax compliance, 5) Application of E-Filing has positive and significant effect on taxpayer compliance. The results of the analysis of Adjusted R2 value are known that the variable understanding of taxpayers, the quality of tax services, tax sanctions, the application of E-SPT, and the application of E-Filing is able to explain by 37.8% while the remaining 62.2% is influenced by other variables not included in the this research.*

*Keywords: Taxpayer Compliance, Taxpayer Understanding, Tax Service Quality, Tax Sanctions, E-SPT Application, E-Filing Application*