

## INTISARI

Penelitian ini bertujuan untuk menguji: (1) pengaruh kesadaran wajib pajak terhadap kepatuhan wajib pajak; (2) pengaruh pelayanan fiskus terhadap kepatuhan wajib pajak; (3) pengaruh sanksi pajak terhadap kepatuhan wajib pajak; dan (4) pengaruh tingkat pemahaman terhadap kepatuhan wajib pajak.

Populasi dalam penelitian ini adalah wajib pajak orang pribadi yang melakukan kegiatan usaha dan pekerja bebas di Kota Yogyakarta. Pemilihan sampel dengan metode *convenience sampling*. Data yang digunakan adalah data primer. Metode pengumpulan data yang digunakan adalah dengan menggunakan kuesioner. Analisis yang digunakan adalah analisis regresi linier berganda.

Hasil pengujian menunjukkan bahwa: (1) kesadaran wajib pajak berpengaruh positif dengan kepatuhan wajib pajak; (2) pelayanan fiskus tidak berpengaruh positif terhadap kepatuhan wajib pajak; (3) sanksi pajak berpengaruh positif terhadap kepatuhan wajib pajak; dan (4) tingkat pemahaman berpengaruh positif terhadap kepatuhan wajib pajak.

**Kata kunci:** Kesadaran Wajib Pajak, Pelayanan Fiskus, Saksi Pajak, Kepatuhan Wajib Pajak.

## ABSTRACT

*This study is aimed to examine: (1) the influence of awareness of the taxpayer against an individual taxpayer compliance consulting business and professional services; (2) the influence of the service tax authorities against an individual taxpayer compliance consulting business and professional services; (3) the influence of tax sanction against an individual taxpayer compliance consulting business and professional services; and (4) the influence of level understanding taxpayer against an individual taxpayer compliance consulting business and professional services.*

*The population in this study is Individual Taxpayer Compliance Consulting Business And Professional Services Of Yogyakarta. The selection of the sample use convenience sampling. The data of this study is the primary data. Data collection method used is by using quistionnaires. The analysis used is multiple regression anaylis.*

*The result shows that: (1) the awareness of the taxpayer positively affect of an individual taxpayer compliance consulting business and professional services; (2) the service tax authorities positively affect of an individual taxpayer compliance consulting business and professional services; (3) tax sanction positively affect of an individual taxpayer compliance consulting business and professional services; and (4) the level understanding taxpayer positively affect of an individual taxpayer compliance consulting business and professional services.*

**Keyword:** *the awareness of the taxpayer, the service tax, tax sanction, the level understanding*