

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh variabel *self assessment system* dan pelayanan fiskus terhadap variabel kepatuhan formal Wajib Pajak di KPP Madya Surabaya. Pengujian hipotesis menggunakan analisis regresi linear berganda dengan tingkat signifikansi sebesar 5%.

Hasil dari penelitian ini menunjukkan bahwa secara parsial variabel independen *self assessment system* berpengaruh terhadap variabel dependen kepatuhan formal Wajib Pajak. Sedangkan variabel independen pelayanan fiskus, secara parsial tidak berpengaruh terhadap variabel dependen kepatuhan formal Wajib Pajak. Akan tetapi, secara simultan variabel independen *self assessment system* dan pelayanan fiskus berpengaruh terhadap variabel dependen kepatuhan formal Wajib Pajak di KPP Madya Surabaya.

Kata kunci: *Self Assessment System*, Pelayanan Fiskus, Kepatuhan Formal Wajib Pajak

ABSTRACT

This study aimed to examine the effect of self assessment system and service tax authorities variables towards variable formal compliance taxpayer in KPP Madya Surabaya. Hypothesis testing using multiple linear regression analysis with significance level of 5%.

The results of this study showed that partially self assessment system independent variables affect the dependent variable formal compliance taxpayer. While the independent variables of service tax authorities, partially have no effect on the dependent variable formal compliance taxpayer. However, independent variables self assessment system and service tax authorities simultaneously affect the dependent variable formal compliance taxpayer in KPP Madya Surabaya.

Keyword : Self Assessment System, Service Tax Authorities, Formal Taxpayer Compliance