

**PENGARUH PENGETAHUAN PERPAJAKAN, KUALITAS PELAYANAN,
DAN MODERNISASI SISTEM ADMINISTRASI PAJAK TERHADAP
KEPATUHAN WAJIB PAJAK ORANG PRIBADI NON KARYAWAN
PADA KANTOR PELAYANAN PAJAK PRATAMA WONOSARI**

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INTISARI

Penelitian ini dilandasi adanya fenomena penurunan tingkat kepatuhan wajib pajak orang pribadi non karyawan yang terjadi di KPP Pratama Wonosari. Penelitian ini bertujuan untuk menguji pengaruh pengetahuan perpajakan, kualitas pelayanan, penerapan *e-Filing*, dan penerapan *e-Billing* terhadap kepatuhan wajib pajak. Metode penelitian yang digunakan adalah metode kuantitatif. Populasi yang digunakan adalah wajib pajak orang pribadi non karyawan yang terdaftar di KPP Pratama Wonosari. Teknik *purposive sampling* digunakan dalam menentukan sampel penelitian dengan jumlah sampel sejumlah 73 responden. Hasil penelitian ini menunjukkan penerapan *e-Filing* berpengaruh signifikan terhadap kepatuhan wajib pajak, sedangkan pengetahuan perpajakan, kualitas pelayanan, dan penerapan *e-Billing* tidak berpengaruh signifikan terhadap kepatuhan wajib pajak. Secara simultan pengetahuan perpajakan, kualitas pelayanan, penerapan *e-Filing* dan penerapan *e-Billing* berpengaruh signifikan terhadap kepatuhan wajib pajak.

Kata Kunci: Kepatuhan wajib pajak, pengetahuan perpajakan, kualitas pelayanan, penerapan *e-Filing*, dan penerapan *e-Billing*.

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***THE INFLUENCE OF THE TAXATION KNOWLEDGE, SERVICE QUALITY
AND TAXATION ADMINISTRATION SYSTEM MODERNISATION TOWARDS
THE COMPLIANCE OF THE NON-EMPLOYEE INDIVIDUAL TAXPAYER
COMPLIANCE IN TAX OFFICE OF PRATAMA WONOSARI***

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ABSTRACT

This research comes from the phenomenon of the downward slope trend of the non-employee individual taxpayer compliance in KPP Pratama Wonosari. This research aims to test the influence of the taxation knowledge, service quality, e-filing and e-billing application towards taxpayer compliance. The method used in this research is a quantitative method with respondents are the population of the non-employee individual taxpayer in KPP Pratama Wonosari. There are 73 (seventy three) qualified respondents used in this sampling determination with the purposive sampling technique. In result, this research concludes that the e-filing application significantly influences the taxpayer compliance, meanwhile the other variables such as taxation knowledge and service quality and e-billing application have no significant influence towards the taxpayer compliance. In simultaneous, all the variables such as taxation knowledge, service quality, e-filing and e-billing application have a significant influence towards the non-employee individual taxpayer compliance.

Keywords: *Taxpayer compliance, taxation knowledge, service quality, e-filing application, e-billing application.*

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