

Analisis pengaruh kesadaran perpajakan, sikap rasional, lingkungan, sanksi denda dan sikap fiskus terhadap kepatuhan wajib pajak orang pribadi di Pulau Jawa = Analysis of the effect of taxation awareness, rational attitude, environment, penalty and tax authorities attitude to the individual taxpayer compliance in Java

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Abstrak

Penelitian ini meneliti pengaruh kesadaran perpajakan, sikap rasional, lingkungan, sanksi denda, dan sikap fiskus terhadap kepatuhan perpajakan untuk menghitung, membayar dan melaporkan pajak terutang tahun pajak 2011. Penelitian menggunakan metode kuantitatif dengan metode survey. Data yang diperoleh ini kemudian dianalisis yang pengolahannya menggunakan software SPSS 20. Hasil analisis deskriptif menunjukkan bahwa kesadaran perpajakan, sikap rasional, lingkungan, sanksi denda, dan sikap fiskus mempunyai pengaruh yang signifikan dan hubungan searah terhadap kepatuhan wajib pajak orang pribadi di pulau Jawa.

*This research analyze influence of taxation awareness, rational attitude, environment, tax penalty, and tax authorities? attitude to the individual taxpayers will affect tax compliance to calculate, pay and report 2011 tax payable. This research is used quantitative methods with survey methods. The data obtained was analyzed then the process using SPSS 20 software. Descriptive analysis results showed that awareness of the individual taxpayers, rational attitude, environment, tax penalty, and tax authorities? attitude have significant and positive relation to the individual tax compliance in Java.*