

ABSTRAK

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Judul Tesis : Pengaruh Pelayanan Prima Terhadap Kepatuhan Wajib Pajak di
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Penelitian ini bertujuan menganalisis model kepatuhan pajak yang diterapkan dan pengaruh pelayanan prima terhadap kepatuhan Wajib Pajak di KPP Pratama Jakarta Gambir Empat. Metode analisis yang digunakan adalah *Structural Equation Modeling* (SEM) dan modelnya diukur dengan *Second Order Confirmatory Factor Analysis* (2ndCFA). Data penelitian berupa jawaban kuesioner dari Wajib Pajak atas pelayanan dan kepatuhan. Hasil pengolahan data dengan menggunakan software LISREL 8.7 menunjukkan bahwa pelayanan prima berpengaruh terhadap kepatuhan Wajib Pajak dengan dimensi *reliability*, *responsiveness*, *assurance*, *tangible*, dan *emphaty*, sedangkan dimensi *audit administration* tidak berpengaruh signifikan terhadap kepatuhan dalam konteks pelayanan prima. Dari hasil pengolahan data ternyata indikator terbesar adalah keadilan dalam pelayanan, hal ini menunjukkan bahwa perlakuan adil menjadi sesuatu yang penting terutama berkaitan dengan layanan unggulan yang telah ditetapkan.

Kata kunci:

Pelayanan prima, kepatuhan pajak, Wajib Pajak, *structural equation modeling* (SEM)

ABSTRACT

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Title : Influence of Excellent Service To The Taxpayer Compliance
in Jakarta Gambir Empat Tax Office.*

This study aims to analyze the tax compliance model adopted and the influence of excellent service to taxpayers' compliance in Jakarta Gambir Empat Tax Office. The analytical method used is Structural Equation Modeling (SEM) and the model was measured with the Second Order Confirmatory Factor Analysis (2ndCFA). Research data in the form of answers to questionnaires from the taxpayer service and compliance. Results of data processing by using LISREL 8.7 software showed that excellent service affect taxpayers' compliance with the dimensions of reliability, responsiveness, assurance, tangible, and emphaty, while the dimensions of the audit administration no significant effect on compliance in the context of excellent service. From the data processing was the biggest indicator is the justice in the services, this suggests that fair treatment is especially important to be something related to superior service has been determined.

Key Words:

Excellent service, tax compliance, taxpayers, structural equation modeling (SEM)