

**PENGARUH PENERAPAN SISTEM PEMUNGUTAN PAJAK,  
SANKSI PAJAK, DAN PELAYANAN APARAT PAJAK  
TERHADAP KEPATUHAN WAJIB PAJAK  
UMKM DI KPP PRATAMA  
MATARAM BARAT**

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**ABSTRAK**

Penelitian ini untuk mengetahui pengaruh self assessment system, pengaruh sanksi perpajakan dan pengaruh pelayanan aparat pajak terhadap kepatuhan wajib pajak UMKM di KPP Mataram Barat. Penelitian ini menggunakan metode analisis kuantitatif berlandaskan pada paham empirisme positivisme yang berisi fakta-fakta dapat dibuktikan secara empiris. Hasil penelitian: 1. Berdasarkan hasil uji t diketahui variabel sistem pemungutan pajak (X1) memiliki nilai  $t_{hitung}$  sebesar 3,277 atau  $>$  dari  $t_{tabel}$  1,98 dengan nilai signifikansi 0,003 atau  $<$  0,05. Sehingga dapat disimpulkan bahwa  $H_0$  ditolak dan  $H_a$  diterima yang artinya secara parsial sistem pemungutan pajak berpengaruh signifikan terhadap kepatuhan wajib pajak. 2. Berdasarkan hasil uji t diketahui variabel sanksi pajak (X2) memiliki nilai  $t_{hitung}$  sebesar 0,674 atau  $<$  dari  $t_{tabel}$  1,98 dengan nilai signifikansi 0,540 atau  $>$  0,05. Sehingga dapat disimpulkan bahwa  $H_0$  diterima dan  $H_a$  ditolak yang artinya secara parsial sanksi pajak tidak berpengaruh signifikan terhadap kepatuhan wajib pajak. 3. Berdasarkan hasil uji t diketahui variabel pelayanan aparat pajak (X3) memiliki nilai  $t_{hitung}$  sebesar 2,705 atau  $>$  dari  $t_{tabel}$  1,98 dengan nilai signifikansi 0,008 atau  $<$  0,05. Sehingga dapat disimpulkan bahwa  $H_0$  ditolak dan  $H_a$  diterima yang artinya secara parsial pelayanan aparat pajak berpengaruh signifikan terhadap kepatuhan wajib pajak.

**Kata Kunci :** Sistem pemungutan pajak, sanksi pajak, pelayanan aparat pajak, kepatuhan wajib pajak.

**THE EFFECT OF THE SELF ASSESMENT SISTEM,  
TAX SACTION, TAX SEVICE, ON TAXPAYER  
COMPLIENCE UMKM IN KPP PRATAMA  
WEST MATARAM**

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**ABSTRACT**

The purpose of this study was to determine the effect of the self-assessment sistem, the effect of tax sanctions and the effect of tax officials' services on MSME taxpayer compliance at the West Mataram Tax Office. This study uses a quantitative analysis method based on the notion of empiricism positivism which contains facts that can be proven empirically. The results of the study: 1. Based on the results of the t-test, it is known that the tax collection sistem variable (X1) has a tcount value of 3.277 or > from ttable 1.98 with a significance value of 0.003 or <0.05. So it can be concluded that Ho is rejected and Ha is accepted, which means that partially the tax collection sistem has a significant effect on taxpayer compliance. 2. Based on the results of the t test, it is known that the tax sanction variable (X2) has a tcount value of 0.674 or < from ttable 1.98 with a significance value of 0.540 or > 0.05. So it can be concluded that Ho is accepted and Ha is rejected, which means that partially tax sanctions have no significant effect on taxpayer compliance. 3. Based on the results of the t-test, it is known that the service variable of the tax apparatus (X3) has a tcount value of 2.705 or > from ttable 1.98 with a significance value of 0.008 or <0.05. So it can be concluded that Ho is rejected and Ha is accepted, which means that partially the service of the tax authorities has a significant effect on taxpayer compliance.

**Keywords:** Self Assesment Sistem, Tax Sanctions, Tax Service, Taxpayer Compliance