

**PENGARUH PELAYANAN, SANKSI, SISTEM PERPAJAKAN,  
KESADARAN WAJIB PAJAK TERHADAP KEPATUHAN  
MEMBAYAR PAJAK BUMI DAN BANGUNAN DI  
KELURAHAN KEBAYORAN LAMA SELATAN**

**SKRIPSI**

**Program Studi Akuntansi-Strata 1**



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**Diajukan Sebagai Salah Satu Syarat Untuk Memperoleh Gelar**

**SARJANA EKONOMI**

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## **ABSTRACT**

*This study aims to in order to understand the the influence of study on public service delivery , the penalty should be imposed , a system of taxation , awareness of the importance of individual tax payers should be on variables the public compliance with regulations pay building and land tax .The kind of research is classified as causal this research degenerative brain malady that is research to know the of the relations between variables study on public service delivery , the penalty should be imposed , a system of taxation , awareness of the importance of the tax on require in order to collect taxpayer compliance in land and building tax .Percent of the population been disclosed in the research it is a whole individual tax payers should be the earth and buildings listed in urban villages kebayoran and the old south that the others were twice 4.908 a person with a sample of 98 people .Was used in the study data collection method simple random sampling .Analysis techniques the data used was it is anticipated that analysis of multiple regression .The research results show that the tax service can have negative effects , taxes had not yet provided the penalty should be imposed has had a significant effect , a system of taxation to have no significant influence and awareness of the taxpayer was not had a significant effect on obedience is obligatory tax incomes amounting to pay building and land tax.*

**Keywords :** *study on public service delivery, the penalty should be imposed, a system of taxation, awareness of the importance of individual tax payers should be*

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pelayanan, sanksi, sistem perpajakan, kesadaran wajib pajak terhadap variabel kepatuhan membayar pajak bumi dan bangunan. Jenis penelitian ini digolongkan sebagai penelitian kausal yang merupakan penelitian untuk mengetahui hubungan antara variabel pelayanan, sanksi, sistem perpajakan, kesadaran wajib pajak terhadap kepatuhan wajib pajak pajak bumi dan bangunan. Populasi dalam penelitian ini adalah seluruh wajib pajak bumi dan bangunan yang terdaftar di Kelurahan Kebayoran Lama Selatan yang berjumlah 4.908 orang dengan sampel 98 orang. Penelitian ini menggunakan metode pengumpulan data *simple random sampling*. Teknik analisis data yang digunakan adalah analisis regresi berganda. Hasil penelitian menunjukkan bahwa pelayanan pajak berpengaruh negatif, sanksi pajak berpengaruh, sistem perpajakan tidak berpengaruh dan kesadaran wajib pajak tidak berpengaruh terhadap kepatuhan wajib pajak dalam membayar pajak bumi dan bangunan.

**Kata Kunci : Pelayanan, Sanksi, Sistem Perpajakan, Kesadaran Wajib Pajak**

