

## ABSTRAK

Tesis ini adalah hasil penelitian kuantitatif yang berjudul *Peran Tax Morale, Tax Fairness, Dan Tax Simplicity Dalam Meningkatkan Perilaku Kepatuhan Pajak Melalui Niat Kepatuhan Pajak Pada Kantor Pelayanan Pajak Pratama Jember*. Penelitian ini bertujuan untuk menginvestigasi pengaruh *work-life balance* terhadap kinerja pegawai Direktorat Jenderal Pajak di KPP Pratama Jember. Penelitian ini bertujuan untuk menginvestigasi pengaruh niat kepatuhan pajak terhadap perilaku kepatuhan pajak di KPP Pratama Jember. Faktor-faktor yang diteliti meliputi *tax moral, tax fairness, dan tax simplicity*. Data diperoleh melalui kuesioner yang disebar kepada Wajib Pajak Orang Pribadi Non Karyawan di KPP Pratama Jember. Sampel penelitian menggunakan rumus slovin dan diputuskan sebesar 400 responden. Metode penelitian yang digunakan adalah *Structural Equation Modeling (SEM) Partial Least Square (PLS)* dengan menggunakan perangkat lunak *WarpPLS 7.0* untuk menguji pengaruh hipotesis. Hasil penelitian menunjukkan bahwa *tax morale, tax fairness, dan tax simplicity* berpengaruh positif signifikan secara langsung terhadap perilaku kepatuhan pajak. Niat kepatuhan pajak menjadi mediator pengaruh *tax moral* terhadap perilaku kepatuhan pajak secara signifikan, sedangkan niat kepatuhan pajak secara tidak signifikan menjadi mediator pengaruh *tax fairness dan tax simplicity* terhadap perilaku kepatuhan pajak. Akhirnya penelitian ini memperluas pengetahuan baru terhadap literatur yang ada tentang *tax morale, tax fairness, tax simplicity, niat kepatuhan pajak dan perilaku kepatuhan pajak* dengan mengusulkan model alternative tentang bagaimana hubungan ini saling terkait. Berdasarkan angka *Adjusted R-squared* diperoleh angka sebesar 0,388 atau 38,8%. Hal ini menunjukkan bahwa persentase sumbangan model I *tax morale (X1), tax fairness (X2), dan tax simplicity (X3)* terhadap niat kepatuhan pajak (Z) sebesar 38,8% sedangkan sisanya dipengaruhi variable lain yang tidak diteliti. Angka *Adjusted R-squared* pada persamaan II diperoleh sebesar 0,677 atau 67,7%, hal ini menunjukkan bahwa persentase sumbangan model II *tax morale (X1), tax fairness (X2), tax simplicity (X3), dan niat kepatuhan pajak (Z)* terhadap perilaku kepatuhan pajak (Y) sebesar 67,7%, sedangkan sisanya dipengaruhi variable lain yang tidak diteliti. Berdasarkan hasil penelitian ini, KPP Pratama Jember perlu memperhatikan faktor-faktor seperti *tax moral, tax fairness, tax simplicity, dan niat kepatuhan pajak* yang dapat membantu dalam merancang strategi untuk meningkatkan kepatuhan pajak di masyarakat.

Kata kunci: *tax morale; tax fairness; tax simplicity; niat kepatuhan pajak; perilaku kepatuhan pajak.*

## ABSTRACT

*This thesis is the result of quantitative research entitled "The Role of Tax Morale, Tax Fairness, and Tax Simplicity in Improving Tax Compliance Behavior through Tax Compliance Intentions at the Primary Tax Office in Jember." The study aims to investigate the influence of work-life balance on the performance of employees at the Directorate General of Taxes in the Primary Tax Office in Jember. The research also aims to examine the influence of tax compliance intentions on tax compliance behavior at the Primary Tax Office in Jember. The factors studied include tax morale, tax fairness, and tax simplicity. Data were obtained through questionnaires distributed to Non-Employee Individual Taxpayers at the Primary Tax Office in Jember. The research sample size was determined using the Slovin's formula and resulted in 400 respondents. The research method employed was Structural Equation Modeling (SEM) Partial Least Squares (PLS) using WarpPLS 7.0 software to test the hypotheses.*

*The results show that tax morale, tax fairness, and tax simplicity have a significant positive direct impact on tax compliance behavior. Tax compliance intentions mediate significantly the influence of tax morale on tax compliance behavior, whereas tax compliance intentions do not significantly mediate the influence of tax fairness and tax simplicity on tax compliance behavior. Finally, this research contributes new insights to the existing literature on tax morale, tax fairness, tax simplicity, tax compliance intentions, and tax compliance behavior by proposing an alternative model of how these relationships are interconnected.*

*Based on the Adjusted R-squared, model I contributes 38.8% to tax compliance intentions (Z), indicating that the remaining percentage is influenced by other variables not studied. Model II's Adjusted R-squared is 67.7%, indicating that tax morale, tax fairness, tax simplicity, and tax compliance intentions (Z) collectively contribute 67.7% to tax compliance behavior (Y), with the remainder influenced by unexamined variables.*

*Based on these findings, the Primary Tax Office in Jember needs to consider factors such as tax morale, tax fairness, tax simplicity, and tax compliance intentions to help design strategies to enhance tax compliance in the community.*

*Keywords: tax morale; tax fairness; tax simplicity; tax compliance intentions; tax compliance behavior.*