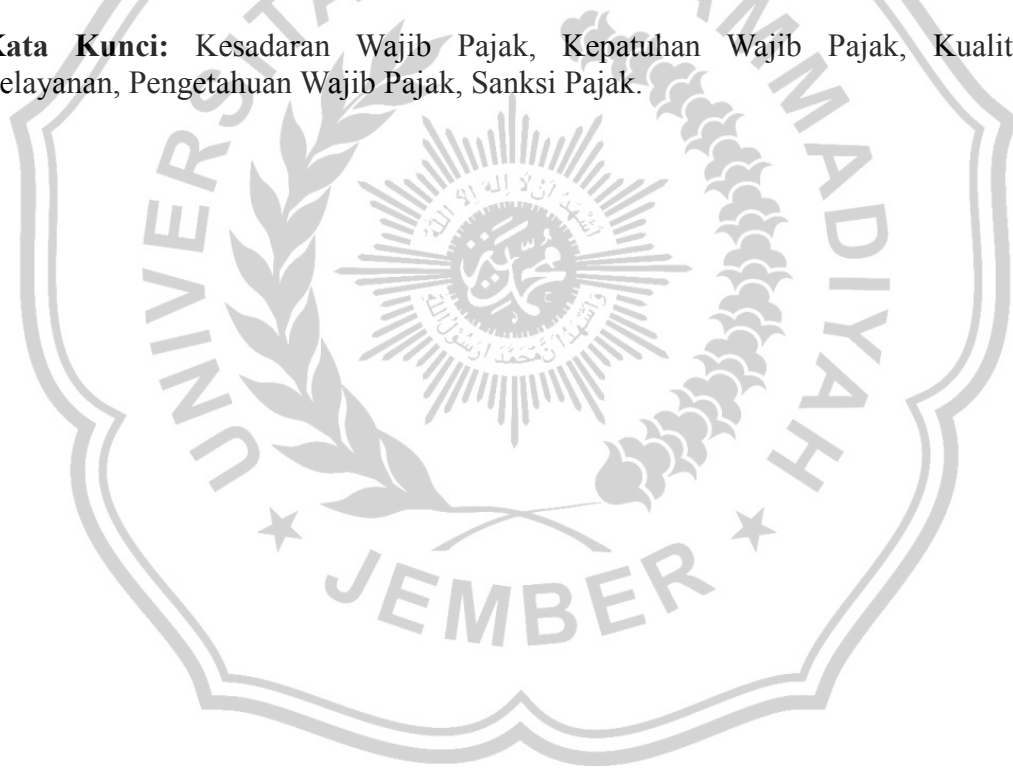


ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh pengetahuan wajib pajak, kualitas pelayanan, dan sanksi pajak terhadap kepatuhan wajib pajak dengan kesadaran wajib pajak sebagai variabel intervening. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei. Sampel penelitian adalah 400 wajib pajak PBB di Kabupaten Jember. Data dianalisis menggunakan Partial Least Square (PLS). Hasil penelitian menunjukkan bahwa pengetahuan wajib pajak, kualitas pelayanan, dan sanksi pajak berpengaruh positif dan signifikan terhadap kesadaran wajib pajak. Pengetahuan wajib pajak, kualitas pelayanan, dan sanksi pajak juga berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak. Kesadaran wajib pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak. Kesadaran wajib pajak memediasi pengaruh pengetahuan wajib pajak, kualitas pelayanan, dan sanksi pajak terhadap kepatuhan wajib pajak.

Kata Kunci: Kesadaran Wajib Pajak, Kepatuhan Wajib Pajak, Kualitas Pelayanan, Pengetahuan Wajib Pajak, Sanksi Pajak.



ABSTRACT

This study aims to analyze the influence of taxpayer knowledge, service quality, and tax sanctions on taxpayer compliance with taxpayer awareness as an intervening variable. This study uses a quantitative approach with a survey method. The research sample is 400 PBB taxpayers in Jember Regency. The data was analyzed using Partial Least Square (PLS). The results of the study show that taxpayer knowledge, service quality, and tax sanctions have a positive and significant effect on taxpayer awareness. Taxpayer knowledge, service quality, and tax sanctions also have a positive and significant effect on taxpayer compliance. Taxpayer awareness has a positive and significant effect on taxpayer compliance. Taxpayer awareness mediates the influence of taxpayer knowledge, service quality, and tax sanctions on taxpayer compliance.

Keywords: *Taxpayer Awareness, Taxpayer Compliance, Service Quality, Taxpayer Knowledge, Tax Sanctions.*

