

INTI SARI

Penelitian ini bertujuan untuk memperoleh bukti empiris bahwa faktor pengetahuan pajak, kualitas pelayanan pajak, persepsi terhadap Pemerintah, dan sanksi pajak memengaruhi kesadaran membayar pajak restoran di Kabupaten Sleman. Faktor-faktor yang mempengaruhi kesadaran wajib pajak perlu diteliti untuk membantu Pemerintah Daerah dalam meningkatkan realisasi penerimaan pajak restoran. Penelitian ini menggunakan data primer yang didapat melalui kuisioner dan dianalisis menggunakan SPSS 20. Data diuji dengan model regresi linier berganda. Sampel data yang digunakan sejumlah 90 restoran. Hasil penelitian menunjukkan variabel pengetahuan pajak, kualitas pelayanan pajak, dan persepsi terhadap pemerintah berpengaruh positif terhadap kesadaran wajib pajak, sedangkan variabel sanksi pajak berpengaruh negative terhadap kesadaran wajib pajak.

Kata Kunci : Pajak Restoran, Pengetahuan Pajak, Kualitas Pelayanan Pajak, Persepsi terhadap Pemerintah, Sanksi Pajak

Abstarct

This study aims to obtain empirical evidence that the factors knowledge of taxation, service quality, perception of the government, and tax penalties in Sleman district affect tax payer awareness in paying the restaurant tax. Some factors that influenced tax payer awareness are needed to be researched to assist the local government improving the realization on restaurant tax revenue. The data in this research are primary data obtained through questionnaire and being analyzed using SPSS 20. Data were tested using multiple linear resgression models. There are 90 restaurant data sampels used in this research. The result show the knowledge of taxation, service quality, and perception of the government positively affect the tax payer awareness, while tax penalties does not affect the tax payer awareness.

Keywords: *Restaurant Tax, Knowledge of Taxation, Service Quality, Perception of Government, Tax Penalties*