ABSTRAK

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Pengaruh Pengetahuan Wajib Pajak, Moralitas Wajib Pajak, Lingkungan Wajib Pajak, dan *Good Government Governance* Terhadap Kepatuhan Wajib Pajak serta Tinjauannya dari Sudut Pandang Islam.

Uraian Abstrak

Penelitian ini bertujuan untuk menguji pengaruh pengetahuan wajib pajak, moralitas wajib pajak, lingkungan wajib pajak, dan *good government governance* terhadap kepatuhan wajib pajak secara parsial dan simultan. Metode penelitian yang digunakan adalah metode penelitian kuantitatif dan menggunakan data primer. Sampel diambil dengan teknik *accidental sampling* dengan jumlah sampel sebanyak 100 responden, yaitu wajib pajak orang pribadi yang terdaftar di KPP Pratama Jakarta Kemayoran. Pengumpulan data responden menggunakan metode angket/kuisioner. Hasil penelitian ini menunjukkan bahwa variabel pengetahuan wajib pajak, moralitas wajib pajak, dan lingkungan wajib pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak. Sedangkan, variabel *good government governance* tidak berpengaruh terhadap kepatuhan wajib pajak. Secara simultan variabel pengetahuan wajib pajak, moralitas wajib pajak, lingkungan wajib pajak, dan *good government governance* berpengaruh terhadap kepatuhan wajib pajak. Nilai koefisien determinasi sebesar 0,591 yang menunjukkan bahwa kepatuhan wajib pajak dipengaruhi oleh pengetahuan wajib pajak, moralitas wajib pajak, lingkungan wajib pajak, dan *good government governance* sebesar 59,1%. Dalam perspektif Islam, pengetahuan wajib pajak, moralitas wajib pajak, lingkungan wajib pajak, dan *good government governance* terhadap kepatuhan wajib pajak sudah memenuhi syariat Islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al-Qur’an dan Hadist.

Kata kunci: Pengetahuan Wajib Pajak, Moralitas Wajib Pajak, Lingkungan Wajib Pajak, *Good Government Governance*, Kepatuhan Wajib Pajak

ABSTRACT

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The Influence of Taxpayer Knowledge, Taxpayer Morality, Taxpayer Environment, and Good Government Governance on Taxpayer Compliance and Its Review from an Islamic Perspective.

Abstract Description

This study aims to examine the influence of taxpayer knowledge, taxpayer morality, taxpayer environment, and good government governance on taxpayer compliance partially and simultaneously. The research method used is a quantitative research method and uses primary data. The sample was taken by accidental sampling technique with a sample of 100 respondents, namely individual taxpayers registered at KPP Pratama Jakarta Kemayoran. Respondent data collection uses the questionnaire method. The results of this study show that the variables of taxpayer knowledge, taxpayer morality, and taxpayer environment have a positive and significant effect on taxpayer compliance. Meanwhile, the good government governance variable has no effect on taxpayer compliance. Simultaneously, the variables of taxpayer knowledge, taxpayer morality, taxpayer environment, and good government governance affect taxpayer compliance. The value of the determination coefficient was 0.591, which showed that taxpayer compliance was influenced by taxpayer knowledge, taxpayer morality, taxpayer environment, and good government governance by 59.1%. From an Islamic perspective, taxpayer knowledge, taxpayer morality, taxpayer environment, and good government governance on taxpayer compliance have fully fulfilled Islamic law in every supporting variable as stated in the Qur'an and Hadith.

Keywords*: Taxpayer Knowledge, Taxpayer Morality, Taxpayer Environment, Good Government Governance, Taxpayer Compliance*