

***The Effect Of Understanding Tax Regulations, Tax Sanctions and Tax Service Quality on Taxpayer Compliance Levels of Land and Building Taxpayer
(Case Study at Kadungrebug Village, Sukodadi District, Lamongan Regency)***

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ABSTRACT

Tax plays an important role in the development of Indonesia. One of the obstacles that can hinder the effectiveness of tax collection is tax compliance. Factor that can influence the compliance of taxpayers to fulfill their tax obligations is the understanding of tax regulations, tax sanctions and tax service quality. This study aims to determine the effect of understanding tax regulations, tax sanctions and tax service quality on the taxpayer compliance level of Land and Building taxpayer. This study used primary data from the results of distributing questionnaires to Land and Building taxpayer who lived at Kadungrebug Village, Sukodadi District, Lamongan Regency. Samples obtained were 223 respondents with Probability Sampling and Purposif Sampling method. To determine the effect of independent variables on the dependent variable, it used multiple linear regression analysis using IBM SPSS Statistics 25. The results showed that the variable of understanding tax regulations, and tax sanction partially had a positive and significant effect on Land and Building taxpayer compliance, but tax service quality variable had no significant effect on auditor quality t. Simultaneously, variable of understanding tax regulations, tax sanctions and tax service quality had a positive and significant effect on Land and Building taxpayer compliance.

Key Words : Understanding Tax Regulations, Tax Sanctions, Tax Service Quality, and Taxpayer Compliance