

A B S T R A K

Shaqila Armelia Chasanah Baay, 2024. Pengaruh Transparansi Informasi Perpajakan, Modernisasi Pelayanan Pajak, Sanksi Pajak, *Account Representative* (AR) Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada KPP Pratama Ternate Ketua Komisi : Dr. Irfan Zam Zam, SE., M.Sc., Ak. Anggota Komisi : Iqbal Muhammad Aris Ali, SE., S.Psi., M.SA., Ak

Penelitian ini bertujuan untuk mengetahui pengaruh Transparansi Informasi Perpajakan, Modernisasi Pelayanan Pajak, Sanksi Pajak dan *Account Representative* (AR) terhadap Kepatuhan Wajib Pajak Orang Pribadi pada KPP Pratama Ternate. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan analisis statistik SPSS *Statistic* 25. Sampel penelitian berjumlah 133 sampel dengan menggunakan teknik pengumpulan data menggunakan *purposive sampling* pada Wajib Pajak yang melaporkan SPT tahunan Di KPP Pratama Ternate.

Hasil penelitian menunjukkan bahwa: (1) Transparansi Informasi Perpajakan tidak berpengaruh terhadap kepatuhan wajib pajak orang pribadi. (2) Modernisasi Pelayanan Pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak orang pribadi. (3) Sanksi Pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak orang pribadi. (4) *Account Representative* (AR) berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak orang pribadi.

Kata Kunci: **Transparansi Informasi Perpajakan, Modernisasi Pelayanan Pajak, Sanksi Pajak, *Account Representative*, Kepatuhan Wajib Pajak Orang Pribadi.**

A B S T R A C T

Shaqila Armelia Chasanah Baay, 2024. *The effect of Transparency of Tax Information, Modernization of Tax Services, Tax Sanctions and Account Representative (AR) on Individual Taxpayer Compliance at KPP Pratama Ternate.*
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This research aims to determine the effect of Transparency of Tax Information, Modernization of Tax Services, Tax Sanctions and Account Representative (AR) on Individual Taxpayer Compliance at KPP Pratama Ternate on Individual Taxpayer Compliance at KPP Pratama Ternate. This research is quantitative research with using statistical analysis of SPSS Statistic 25. The research sample amounted to 133 samples using data collection techniques using purposive sampling on taxpayers who report annual tax returns at KPP Pratama Ternate.

The results showed that (1): Transparency of Tax Information has no effect on individual taxpayer compliance. (2) Modernization of Tax Services has a positive and significant effect on individual taxpayer compliance. (3) Tax Sanctions have a positive and significant effect on individual taxpayer compliance. (4) Account Representative (AR) has a positive and significant effect on individual taxpayer compliance.

Keywords : *Transparency of Tax Information, Modernization of Tax Services, Tax Sanctions, Account Representative (AR), Individual Taxpayer Compliance.*