

## **PENGARUH ACCOUNT REPRESENTATIVE DAN SANKSI PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI**

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### **Abstrak**

Padatahun 2015-2018, terjadipenurunantingkatKepatuhanWajibPajak Orang Pribadi di KPP Pratama Padang Satu.Penelitianinibertujuanuntukmengujisecaraempirisdanmenganalisispengaruh*account representative* dansanksiperpajakanterhadapkepatuhanwajibpajak orang pribadi. *Account Representative* terbagi 2 fungsiyaitupengawasandankonsultasi. Penelitianinimenggunakanmetode*Convenience Sampling* Desain.Metodepengumpulan data melaluikuesioner, danselanjutnya data dianalismenggunakananalisisregresi linear berganda.Hasilujiregresiditemukanbahwavariabelpengawasan*account representative* dansanksiperpajakanberpengaruhsignifikanterhadapkepatuhanwajibpajak orang pribadi, sedangkanvariabelkonsultasi*account representative* tidakberpengaruhsignifikanteterhadapkepatuhanwajibpajak orang pribadi. Secarasimultanvariabelpengawasan*account representative*, konsultasi*account representative*, dansanksiperpajakanberpengaruhsignifikanteterhadapkepatuhanwajibpajak orang pribadi.

Kata Kunci: *Account Representative*, SanksiPerpajakan, KepatuhanWajibPajak Orang Pribadi.

## ***THE INFLUENCE OF ACCOUNT REPRESENTATIVES AND TAX SANCTIONS ON INDIVIDUAL TAXPAYER COMPLIANCE***

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### ***Abstract***

*In 2015-2018, there was a decrease in the level of individual taxpayer compliance at the KPP Pratama Padang Satu. This study aims to examine empirically and analyze the effect of account representatives and tax sanctions on individual taxpayer compliance. Account representative is divided into two functions, namely supervision and consultation. This research uses Convenience Sampling Design method. The method of collecting data through questionnaires, and then the data is analysed using multiple linear regression. In the regression result test was found that the account representative and tax sanctions supervision variables significantly influence individual taxpayer compliance, while the account representative consulting variables did not significantly influence individual taxpayer compliance. Variable supervision account representative, account representative consultation, and tax sanctions have a significant effect on individual taxpayer compliance simultaneously.*

*Keyword:* Account Representative, Tax Sanctions, Personal Taxpayer Compliance