The Effect of Taxation Disemination Quality and Service Quality On Tax Payer Obedience Level of KP2KP Sukadana – East Lampung

Abstract

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Fiscal Risk is everythings in the future can appear fiscal pressure concerning with National /Regional Budget. The source of fiscal risk is macro economic condition change (cause realization gap of revenue and expenditure) and contingent liabilities (that is liabilities was appeared depend on uncertainty event). Althought sum of tax payment a year to year more and more but contain some constrains that can hold up tax ratio enhancement effort, the constrain is tax payer obeidience. In fact indicate that tax payer obeidience level for their tax repporting is still low.

Objective of this research for analyze the effect of Taxation Disemination Quality (focusing on change knowledgement, behavior adan skill) and Service Quality (reliability, responsiveness, assurance, empathy and tagibles) simultaneuosly on Tax Payer Obedience Level of Sukadana Tax Services, Dissemination and Consultation Office – East Lampung Regency.

This Research methodology Metodology is research explanatory for understanding the effect of a variable on another variable, by research survey, data collection technique by made question list that connecting with research then submit to respondent.

Research out put declare that hypothesis that explain dissemination quality anad service quality that has been done by Taxation Service, Dissemination and Cunsultation Office of Sukadana effect positively on Tax Payer treasury obedience in East Lampung acceptable. Service quality variable constitute more effected variable with coefisien of regression 0,297 than dissemination quality with coefisien of regression 0,271.

Keyword: Knowledgement, behavior, skill and Tax Payer Obedience