

**Pengaruh Sanksi Pajak dan Pelayanan Aparat Pajak Terhadap  
Kepatuhan Wajib Pajak dengan Preferensi Risiko sebagai Variabel  
Moderasi (Wajib Pajak Orang Pribadi pada KPP Pratama Semarang  
Selatan)**

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**ABSTRAK**

Penerimaan dari sektor pajak yang tinggi dapat mempengaruhi pendapatan masyarakat di Indonesia. Apabila pendapatan masyarakat meningkat maka kewajiban perpajakannya dapat terpenuhi. Penelitian ini bertujuan untuk mengetahui pengaruh sanksi pajak dan pelayanan petugas pajak terhadap kepatuhan wajib pajak orang pribadi dengan preferensi risiko sebagai variabel moderasi. Kepatuhan wajib pajak diukur dengan sanksi pajak, pelayanan petugas pajak dan preferensi risiko. Sampel yang diperoleh sebanyak 100 responden dengan metode Convenience Sampling. Hasil penelitian menunjukkan bahwa sanksi pajak berpengaruh terhadap kepatuhan wajib pajak. Namun pelayanan petugas pajak dan preferensi risiko tidak berpengaruh terhadap kepatuhan wajib pajak. Preferensi risiko sebagai variabel moderasi tidak berpengaruh dan tidak dapat memoderasi hubungan antara sanksi pajak dengan kepatuhan wajib pajak serta hubungan antara pelayanan petugas pajak dengan kepatuhan wajib pajak.

Kata Kunci : Sanksi; Pelayanan; Risiko; Kepatuhan.

**The Effect of Tax Penalties and Tax Authority Services on Taxpayer Compliance with Risk Preference as a Moderating Variable (Individual Taxpayer in KPP Pratama South Semarang)**

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**ABSTRACT**

The higher of the receipt of taxes would affect the income of Indonesian citizens. When income is increasing, the tax will be able to fulfilled. This research aims to determine the effect of tax penalties and tax authority services on taxpayer compliance of individual taxpayer by using risk preference as a moderating variable. Taxpayer compliance is measured by tax penalties, tax authority services and risk preference. The convenience sampling method is used in this research to collect the research sample and obtained as many as 100 respondents. The result shows that the tax penalty's effect on taxpayer compliance. However, tax authority services has no effect on taxpayer compliance. The risk preference as a moderating variable has no effect and could not moderate the relationship between tax penalties and taxpayer compliance also between tax authority services and taxpayer compliance.

Keyword : Tax Penalties; Officials Tax Service; Risk Preference; Tax Compliance.