

ABSTRAK

ANALISIS HUBUNGAN PERSEPSI PENGETAHUAN PAJAK DAN PERSEPSI KUALITAS PELAYANAN DENGAN PERSEPSI KEPATUHAN WAJIB PAJAK MEMBAYAR PAJAK KENDARAAN BERMOTOR Studi Kasus di Kantor Samsat Labuan Bajo Kabupaten Manggarai Barat

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Penelitian ini bertujuan untuk mengetahui hubungan persepsi pengetahuan pajak dan persepsi kualitas pelayanan dengan persepsi kepatuhan Wajib Pajak membayar pajak kendaraan bermotor roda dua di kantor SAMSAT kabupaten Manggarai Barat. Kepatuhan adalah suatu sikap dimana wajib pajak menaati dan melaksanakan kewajiban perpajakan sesuai dengan ketentuan perundang-undangan.

Jenis penelitian ini adalah penelitian studi kasus. Dalam penelitian ini populasi yang diambil adalah Wajib Pajak kendaraan bermotor roda dua yang terdaftar di kantor Sistem Administrasi Manunggal Satu Atap Manggarai Barat. Teknik pengambilan sampel menggunakan *Convenience Sampling*. Data dikumpulkan dengan menyebarkan kuisioner. Teknik analisis data menggunakan teknik analisis deskriptif dengan menggunakan analisis korelasi *Pearson*.

Hasil analisis data menunjukkan bahwa persepsi pengetahuan pajak berhubungan dengan persepsi kepatuhan Wajib Pajak membayar pajak kendaraan bermotor roda dua. Persepsi kualitas pelayanan berhubungan dengan persepsi kepatuhan Wajib Pajak membayar pajak kendaraan bermotor roda dua.

Kata kunci : Persepsi pengetahuan pajak, persepsi kualitas pelayanan, dan persepsi kepatuhan

ABSTRACT

THE RELATIONSHIP ANALYSIS OF TAX KNOWLEDGE PERCEPTION AND QUALITY OF SERVICES PERCEPTION WITH TAXPAY COMPULSORS PERCEPTION PAY TAX MOTOR VEHICLES Case Study at One Roof System's Office of Labuan Bajo West Manggarai Regency

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This study aimed to determine the relationship between the perception of tax knowledge and the perception of service quality with perceptions of taxpayer compliance to pay two-wheeled motor vehicle tax at the One Roof System's office of West Manggarai district. Compliance is an attitude in which the taxpayer obeys and carries out tax obligations in accordance with the provisions of legislation.

This type of research was a case study research. In this study, the population taken was a two-wheeled motorcycle taxpayer registered in the office of One Roof System West Manggarai. Sampling technique which was using in this research is Convenience Sampling. Data were collected by spreading questionnaires. Data analysis technique that being used was descriptive analysis technique by using Pearson correlation analysis.

The result of data analysis showed that the perception of tax knowledge was related to taxpayer compliance perceptions pay tax on two-wheeled motor vehicle. Service quality perception was related to taxpayer compliance perception paying two-wheeled motor vehicle tax.

Keywords: Tax knowledge perception, service quality perception, and compliance perception.