

ABSTRAK

PENGARUH TINGKAT PENDIDIKAN, USIA, DAN MOTIVASI MEMBAYAR PAJAK TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI

Studi Empiris pada Wajib Pajak Orang Pribadi di Wilayah KPP Pratama Kupang

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2019

Penelitian ini bertujuan untuk mengetahui pengaruh tingkat pendidikan, usia, dan motivasi membayar pajak terhadap kepatuhan Wajib Pajak Orang Pribadi di wilayah KPP Pratama Kupang. Jenis penelitian ini adalah studi empiris. Teknik pengambilan sampel menggunakan *simple random sampling*. Sampel yang digunakan dalam penelitian berjumlah 150 responden. Data dikumpulkan dengan kuesioner. Teknik analisis data menggunakan metode analisis regresi linier sederhana.

Hasil penelitian menunjukkan bahwa: (1) Tingkat Pendidikan WP OP berpengaruh secara signifikan terhadap Kepatuhan WP OP, dibuktikan dengan koefisien regresi 2,226, nilai t hitung $>$ t tabel ($2,613 > 1,97635$) dan nilai signifikansi $0,010 < 0,05$, (2) Usia WP OP tidak berpengaruh secara signifikan terhadap Kepatuhan WP OP, dibuktikan koefisien regresi 0,786, nilai t hitung $<$ t tabel ($1,016 < 1,97635$) dan nilai signifikansi $0,311 > 0,05$, (3) Motivasi Membayar Pajak berpengaruh secara signifikan terhadap Kepatuhan WP OP, dibuktikan dengan koefisien regresi 0,504, nilai t hitung $>$ t tabel ($10,200 > 1,97635$) dan nilai signifikansi $0,000 < 0,05$.

Kata Kunci: Kepatuhan WP OP, Motivasi Membayar Pajak, Tingkat Pendidikan, Usia, Wajib Pajak Orang Pribadi.

ABSTRACT**THE INFLUENCE OF EDUCATION LEVEL, AGE, AND MOTIVATION
OF PAY TAXES TOWARD OF INDIVIDUAL TAXPAYERS'
COMPLIANCE**

An Empirical Study at Pratama Tax Office Kupang

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The aim of this research is to understand the influence of education level, age, and motivation of pay taxes toward of individual taxpayers' compliance in Pratama Tax Office Kupang. The type of the research was an empirical study. The samples were obtained using simple random sampling. The total samples that used in this research were 150 respondents. The research used questionnaire as a tool for data gathering. The research used simple linear regression as the data analysis technique.

This research result indicated that (1) education level was significantly influence toward of Individual Taxpayers' Compliance, it was proven by the regression coefficient 2,226, the value of t-amount $>$ t-table ($2,613 > 1,97635$) and significant value $0,010 < 0,05$, (2) Age was not significantly influence toward of Individual Taxpayers' Compliance, it is proven by the regression coefficient 0,786, the value of t-amount $<$ t-table ($1,016 < 1,97635$) and significant value $0,311 > 0,05$, (3) motivation of pay taxes was significantly influence toward of Individual Taxpayers' Compliance, it was proven by the regression coefficient 0,504, the value of t-amount $>$ t-table ($10,200 > 1,97635$) and significant value $0,000 < 0,05$.

Keyword: Individual Taxpayers' Compliance, Motivation of Pay Taxes, Education Level, Age, Individual Taxpayer.