

ABSTRAK

PENGARUH KESADARAN WAJIB PAJAK, PENGETAHUAN PERPAJAKAN, DAN SOSIALISASI PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK DALAM MEMBAYAR PAJAK KENDARAAN BERMOTOR

(Studi Empiris Wajib Pajak Kendaraan Bermotor di Kabupaten Bantul)

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Penelitian ini bertujuan untuk menguji pengaruh kesadaran Wajib Pajak, pengetahuan perpajakan, dan sosialisasi perpajakan terhadap kepatuhan Wajib Pajak dalam membayar Pajak Kendaraan Bermotor di Kabupaten Bantul. Tingkat kepatuhan Wajib Pajak masih sangat rendah dilihat dari jumlah tunggakan pajak di Kantor Pelayanan Pajak Daerah Kabupaten Bantul. Kesadaran Wajib Pajak, pengetahuan perpajakan dan sosialisasi perpajakan merupakan faktor penting yang dapat memengaruhi kepatuhan Wajib Pajak dalam membayar Pajak Kendaraan Bermotor.

Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian *survey*. Jumlah sampel yang digunakan dalam penelitian ini sebanyak 100 responden dengan pengambilan sampel menggunakan metode *convenience sampling*. Pengumpulan data dilakukan dengan menyebarkan kuesioner kepada Wajib Pajak kendaraan bermotor di Kabupaten Bantul. Teknik analisis data yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa kesadaran Wajib Pajak berpengaruh terhadap kepatuhan Wajib Pajak dalam membayar Pajak Kendaraan Bermotor di Kabupaten Bantul. Pengetahuan perpajakan dan sosialisasi perpajakan tidak berpengaruh terhadap kepatuhan Wajib Pajak dalam membayar Pajak Kendaraan Bermotor di Kabupaten Bantul.

Kata Kunci: kepatuhan Wajib Pajak kendaraan bermotor, kesadaran Wajib Pajak, pengetahuan perpajakan, sosialisasi perpajakan

ABSTRACT

***THE EFFECT OF TAXPAYER AWARENESS, TAXATION KNOWLEDGE,
AND TAX SOCIALIZATION ON TAXPAYER COMPLIANCE IN PAYING
MOTOR VEHICLE TAXES***

(Empirical Study of Motor Vehicle Taxpayers in Bantul Regency)

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This study aimed to examine the effect of taxpayer awareness, tax knowledge, and tax socialization on taxpayer compliance in paying motorized vehicle taxes in Bantul Regency. The level of taxpayer compliance was still very low, seen from the amount of tax arrears at the Bantul Regency Regional Tax Service Office. Taxpayer awareness, tax knowledge and taxation socialization were important factors that can affect taxpayer compliance in paying Motor Vehicle Taxes.

This study used a quantitative approach to the type of research survey. The number of samples used in this study were 100 respondents with sampling using method convenience sampling. Data collection was carried out by distributing questionnaires to motor vehicle taxpayers in Bantul Regency. The data analysis technique used was multiple linear regression analysis.

The results of this study indicated that taxpayer awareness affects taxpayer compliance in paying motorized vehicle taxes in Bantul Regency. Knowledge of taxation and taxation dissemination had no effect on taxpayer compliance in paying Motor Vehicle Tax in Bantul Regency.

Keywords: motor vehicle taxpayer compliance, taxpayer awareness, tax knowledge, tax socialization