

ABSTRAK

**PENGARUH PEMAHAMAN PAJAK, TARIF PAJAK,
SANKSI PAJAK, SOSIALISASI PAJAK, OMZET DAN
KESADARAN PAJAK TERHADAP KEPATUHAN
WAJIB PAJAK**

(Studi Empiris pada Pelaku Bisnis *Online* di Twitter dan Instagram)

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Penelitian ini memiliki enam faktor yang berkaitan dengan kepatuhan wajib pajak. Penelitian ini bertujuan untuk menguji pengaruh pemahaman pajak, tarif pajak, sanksi pajak, sosialisasi, omzet, dan kesadaran pajak terhadap kepatuhan Wajib Pajak. Kepatuhan Wajib Pajak merupakan pondasi penting untuk menentukan besar kecilnya penerimaan pajak. Pemahaman pajak, tarif pajak, sanksi pajak, sosialisasi, omzet, dan kesadaran pajak merupakan faktor penting yang dapat memengaruhi kepatuhan Wajib Pajak.

Desain penelitian ini adalah penelitian deskriptif kuantitatif. Teknik pengambilan sampel menggunakan *purposive sampling* dengan ukuran sampel sebanyak 97 responden. Data dalam penelitian ini berupa data primer dan pengumpulan data dilakukan dengan menyebarkan kuesioner yang berisi pernyataan positif kepada Wajib Pajak. Teknik analisis data menggunakan metode analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa pemahaman pajak berpengaruh terhadap kepatuhan Wajib Pajak. Tarif pajak berpengaruh terhadap kepatuhan Wajib Pajak. Sanksi pajak berpengaruh terhadap kepatuhan Wajib Pajak. Sosialisasi pajak tidak berpengaruh terhadap kepatuhan Wajib Pajak. Omzet tidak berpengaruh terhadap kepatuhan Wajib Pajak. Kesadaran pajak berpengaruh terhadap kepatuhan Wajib Pajak.

Kata kunci: kepatuhan wajib pajak, pemahaman pajak, tarif pajak, sanksi pajak, sosialisasi pajak, omzet, kesadaran pajak,

ABSTRACT

THE EFFECT OF TAX COMPREHENSION, TAX RATES, TAX SANCTIONS, TAX SOCIALIZATION, TURNOVER AND TAX AWARENESS TOWARD TAXPAYERS' COMPLIANCE

(Empirical Studies on Online Business People on Twitter and Instagram)

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This study had six factors related to taxpayer's compliance. This study aimed to examine the effect of tax comprehension, tax rates, tax sanctions, tax socialization, turnover, and tax awareness on taxpayer compliance. Taxpayer compliance is an important foundation for determining the amount of tax revenue. Tax understanding, tax rates, tax sanctions, socialization, turnover, and tax awareness are important factors that can affect taxpayer compliance.

The design of this research is quantitative descriptive. The sampling technique used purposive sampling with a sample size of 97 respondents. The data in this research are primary data and data collection was carried out by distributing questionnaires which contains a positive statement to the taxpayer. The data analysis technique used multiple linear regression analysis methods.

The result of this study showed that tax understanding had an effect on taxpayers' compliance. Tax rates had an effect on taxpayers' compliance. Tax sanctions had an effect on taxpayers' compliance. Tax socialization had no effect on taxpayers' compliance. Turnover had no effect on taxpayers' compliance. Tax awareness had an effect on taxpayers' compliance.

Keywords: taxpayers' compliance, tax understanding, tax rates, tax sanctions, tax socialization, turnover, tax awareness