

ABSTRAK

PENGARUH PENGETAHUAN PERPAJAKAN, MODERNISASI SISTEM ADMINISTRASI PERPAJAKAN, SANKSI PERPAJAKAN, DAN KESADARAN PERPAJAKAN TERHADAP MOTIVASI MEMBAYAR PAJAK WAJIB PAJAK ORANG PRIBADI

(Studi Empiris Wajib Pajak Orang Pribadi yang Terdaftar di Kantor Pelayanan Pajak (KPP) Pratama Yogyakarta)

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Penelitian ini bertujuan untuk mengetahui pengaruh pengetahuan perpajakan, modernisasi sistem administrasi perpajakan, sanksi perpajakan dan kesadaran perpajakan terhadap motivasi membayar pajak Wajib Pajak Orang Pribadi. Motivasi membayar pajak Wajib Pajak Orang Pribadi di KPP Pratama Yogyakarta masih cukup rendah. Pengetahuan perpajakan, modernisasi sistem administrasi perpajakan, sanksi perpajakan dan kesadaran perpajakan merupakan variabel yang diduga memengaruhi motivasi Wajib Pajak.

Penelitian ini menggunakan pendekatan kuantitatif dengan desain penelitian deskriptif. Subjek penelitian ini yaitu Wajib Pajak Orang Pribadi yang terdaftar di KPP Pratama Yogyakarta. Teknik pengambilan sampel menggunakan *sampel insidental*. Data penelitian diperoleh dari kuesioner. Data penelitian adalah data primer. Jumlah sampel dalam penelitian ini sebanyak 100 Wajib Pajak Orang Pribadi. Teknik analisis data menggunakan analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa pengetahuan perpajakan berpengaruh positif terhadap motivasi membayar pajak Wajib Pajak Orang Pribadi, modernisasi sistem administrasi perpajakan berpengaruh positif terhadap motivasi membayar pajak Wajib Pajak Orang Pribadi, sanksi perpajakan berpengaruh positif terhadap motivasi membayar pajak Wajib Pajak Orang Pribadi, dan kesadaran perpajakan berpengaruh positif terhadap motivasi membayar pajak Wajib Pajak Orang Pribadi. Saran pada penelitian ini yaitu Kantor Pelayanan Pajak Pratama Yogyakarta diharapkan dapat membantu Wajib Pajak dalam meningkatkan pemahaman perpajakan, serta terus memperbaiki, meningkatkan dan menyempurnakan sistem administrasi perpajakan.

Kata Kunci : pengetahuan perpajakan, modernisasi sistem administrasi perpajakan, sanksi perpajakan, kesadaran perpajakan, motivasi membayar pajak.

ABSTRACT

***THE INFLUENCE OF TAXATION KNOWLEDGE,
MODERNIZATION OF TAXATION ADMINISTRATION
SYSTEM, TAXATION SANCTIONS, AND TAXATION
AWARENESS ON MOTIVATION TO PAY TAX FOR
PERSONAL TAXPAYERS***

*(Empirical Study of Personal Taxpayers Registered at the Yogyakarta Pratama
Tax Service Office)*

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This study aimed to determine the effect of tax knowledge, modernization of the tax administration system, tax sanctions and tax awareness on the motivation to pay personal taxpayers' taxes. The motivation to pay taxes for personal taxpayers at KPP Pratama Yogyakarta was still quite low. Knowledge of taxation, modernization of the tax administration system, tax sanctions and awareness of taxation were variables that were predicted to influence the motivation of taxpayers

This study used a quantitative approach with a descriptive research design. The subject of this research was an individual taxpayer who is registered at KPP Pratama Yogyakarta. The sampling technique used incidental sampling. Research data obtained from questionnaires. Research data was primary data. The number of samples in this study were 100 individual taxpayers. The data analysis technique used multiple linear regression analysis.

The results of this study indicated that tax knowledge had a positive effect on motivation to pay taxes for personal taxpayers. Modernization of the tax administration system had a positive effect on motivation to pay taxes for personal taxpayers. Tax sanctions had a positive effect on motivation to pay taxes for personal taxpayers, and tax awareness had a positive effect on the motivation to pay taxes for personal taxpayers. The suggestions in this study are that the Yogyakarta Pratama Tax Service Office is expected to assist taxpayers in improving their understanding of taxation, as well as continuing to improve, improve and perfect the tax administration system.

Keywords: *knowledge of taxation, modernization of the tax administration system, tax sanctions, tax awareness, motivation to pay taxes.*