

ABSTRAK

PENGARUH KESADARAN WAJIB PAJAK, PENGETAHUAN PAJAK, DAN SANKSI PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK

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

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Penelitian ini bertujuan untuk mengetahui pengaruh kesadaran Wajib Pajak, pengetahuan pajak, dan sanksi perpajakan terhadap kepatuhan Wajib Pajak. Wajib Pajak yang terdaftar di Kantor Pelayanan Pajak Pratama Kabanjahe belum sepenuhnya melaksanakan kewajiban perpajakannya. Variabel kesadaran Wajib Pajak, pengetahuan pajak, dan sanksi perpajakan dalam penelitian ini diduga memengaruhi kepatuhan Wajib Pajak.

Penelitian ini merupakan penelitian kuantitatif dengan pendekatan kausal komparatif. Teknik pengambilan sampel menggunakan *convenience sampling*. Sampel yang digunakan berjumlah 100 responden. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda.

Berdasarkan hasil analisis data menunjukkan bahwa (1) kesadaran Wajib Pajak berpengaruh terhadap kepatuhan Wajib Pajak (2) pengetahuan pajak berpengaruh terhadap kepatuhan Wajib Pajak. (3) Sanksi perpajakan berpengaruh terhadap kepatuhan Wajib Pajak. Saran: (1) Bagi peneliti selanjutnya diharapkan dapat memperhatikan kesetaraan gender. (2) Bagi Kantor Pelayanan Pajak Pratama Kabanjahe, diharapkan tetap dapat mempertahankan serta meningkatkan pelayanan pajak kepada Wajib Pajak sehingga Wajib Pajak semakin patuh dalam melaksanakan kewajiban perpajakannya.

Kata Kunci : kesadaran Wajib Pajak, pengetahuan pajak, sanksi perpajakan, kepatuhan Wajib Pajak

ABSTRACT

**THE EFFECT OF TAXPAYER AWARENESS, TAX KNOWLEDGE, AND TAX
SANCTIONS ON TAXPAYER COMPLIANCE**
**(Empirical Study of Individual Taxpayers Registered at the Kabanjahe Pratama Tax
Office)**

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This study aimed to examine the effect of taxpayer awareness, tax knowledge, and tax sanctions on taxpayer compliance. Taxpayers registered with the Kabanjahe Pratama Tax Service Office had not fully carried out their tax obligations. The variables of taxpayer awareness, tax knowledge, and tax sanctions in this study were thought to affect taxpayer compliance.

This research was a quantitative research with a comparative causal approach. The sampling technique used convenience sampling. The samples used were 100 respondents. The data analysis technique used in this research was multiple linear regression analysis.

Based on the results of this study indicated that (1) taxpayer awareness affected taxpayer compliance (2) tax knowledge affected taxpayer compliance. (3) Tax sanctions affected taxpayer compliance. Suggestions: (1) For future researchers are expected to pay attention to gender equality. (2) The Kabanjahe Tax Service Office is expected to maintain and improve tax services to taxpayers so that taxpayers are more obedient in carrying out their tax obligations.

Keywords: Taxpayer Awareness, Tax Knowledge, Tax Sanctions, Taxpayer Compliance