

ABSTRAK

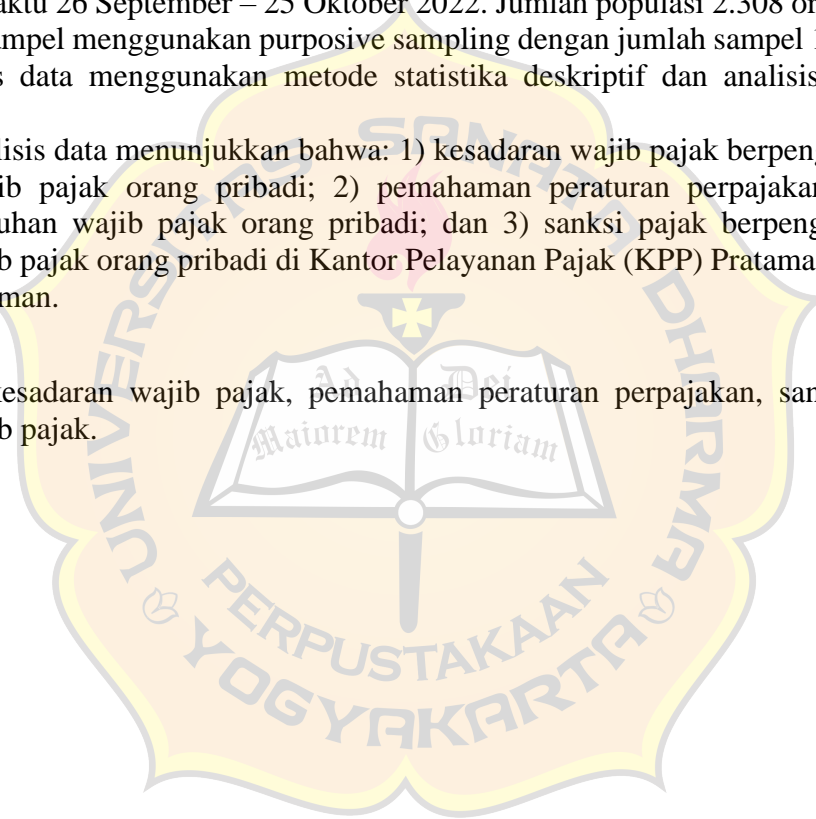
Sriaty, T. (2023). *Pengaruh kesadaran wajib pajak, pemahaman peraturan perpajakan dan sanksi pajak terhadap kepatuhan wajib pajak orang pribadi*. Skripsi. Yogyakarta: Pendidikan Ekonomi Bidang Keahlian Khusus Pendidikan Ekonomi. Fakultas Keguruan dan Ilmu Pendidikan. Universitas Sanata Dharma.

Penelitian ini bertujuan untuk mengetahui pengaruh kesadaran wajib pajak, pemahaman peraturan perpajakan dan sanksi pajak terhadap kepatuhan wajib pajak orang pribadi di Kantor Pelayanan Pajak (KPP) Pratama Yogyakarta khususnya di daerah Pakualaman.

Penelitian ini menggunakan pendekatan kuantitatif dengan desain penelitian kausalitas. Data dalam penelitian ini berupa data primer dan pengumpulan data dilakukan dengan menyebarkan kuesioner kepada wajib pajak orang pribadi khususnya di daerah Pakualaman dalam kurun waktu 26 September – 25 Oktober 2022. Jumlah populasi 2.308 orang dan teknik pengambilan sampel menggunakan purposive sampling dengan jumlah sampel 115 responden. Teknik analisis data menggunakan metode statistika deskriptif dan analisis regresi linier berganda.

Hasil analisis data menunjukkan bahwa: 1) kesadaran wajib pajak berpengaruh terhadap kepatuhan wajib pajak orang pribadi; 2) pemahaman peraturan perpajakan berpengaruh terhadap kepatuhan wajib pajak orang pribadi; dan 3) sanksi pajak berpengaruh terhadap kepatuhan wajib pajak orang pribadi di Kantor Pelayanan Pajak (KPP) Pratama Yogyakarta di daerah Pakualaman.

Kata kunci: kesadaran wajib pajak, pemahaman peraturan perpajakan, sanksi pajak dan kepatuhan wajib pajak.



ABSTRACT

Sriaty, T. (2023). *The effect of taxpayer's awareness, the understanding of tax regulations, and tax sanction on individual taxpayer compliance. Thesis. Yogyakarta: Economic Education Field of Special Expertise in Economic Education. Faculty of Teacher Training and Education. Sanata Dharma University.*

The purpose of this study was to determine the effect of taxpayer awareness, the understanding of tax regulation and tax sanction on individual taxpayer compliance at the Pratama Yogyakarta Tax Service Office (KPP), particularly in Pakualaman area.

This study used a quantitative approach, especially the causal research design. The research data was primary data and the data collection technique was questionnaire which distributed to individual taxpayer, particularly in Pakualaman area, in the period of 26th September – 25th October, 2022. The total population was 2.308 respondents and the research sampling technique was purposive sampling covered 115 respondents. The data analysis technique were descriptive statistics and multiple linear regression.

The results of data analysis showed that: 1) taxpayer awareness affected individual taxpayer compliance; 2) the understanding of tax regulation affected individual taxpayer compliance; and 3) tax sanction affected individual taxpayer compliance at the Pratama Yogyakarta tax service office (KPP) in Pakualaman area.

Keywords: *taxpayer awareness, understanding of tax regulations, tax sanction, and taxpayer compliance.*

