

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *tax amnesty*, *sunset policy*, kesadaran wajib pajak, sosialisasi perpajakan, sanksi perpajakan dan pengetahuan perpajakan terhadap kepatuhan wajib pajak. Motivasi penelitian ini mempertimbangkan kepatuhan pajak yang belum sesuai dengan harapan pemerintah sejak tahun 2011 hingga 2020. Penelitian ini menggunakan studi literatur dengan teknik meta-analisis. Teknik ini dipilih karena studi kepatuhan pajak telah banyak dilakukan sehingga cukup banyak literatur yang mendukung untuk diakumulasikan dan diintegrasikan hasil penelitiannya. Data penelitian ini diperoleh dari jurnal nasional terakreditasi Sinta 2 dan jurnal internasional bereputasi terindeks Scopus pada sepuluh tahun terakhir. Berdasarkan kriteria yang ditetapkan, terdapat sebelas artikel yang menjadi amatan riset. Berdasarkan uji meta, penelitian ini membuktikan bahwa *tax amnesty*, *sunset policy*, kesadaran wajib pajak, sosialisasi perpajakan, serta pengetahuan perpajakan berpengaruh terhadap kepatuhan wajib pajak. penelitian ini tidak berhasil membuktikan secara statistik pengaruh sanksi perpajakan terhadap kepatuhan wajib pajak.

Kata Kunci: Kepatuhan pajak, analisis meta, kebijakan pajak, sosialisasi, sanksi, kesadaran dan pengetahuan.

ABSTRACT

This research aimed to examine the effect of tax amnesty, sunset policy, taxpayers' awareness, tax socialization, tax sanction and tax knowledge on taxpayers' compliance. Besides, it was taken since the taxpayers' compliance during 2011-2020 had not suites the government's expectation yet. Moreover, the research was library research with meta-analysis techniques. Furthermore, the technique was chosen as study of taxpayers's compliance had been in large numbers. Consequently, there were so many supporting literatures which accumulated and integrated its research result. Additionally, the data were taken from national journals that were accredited of Sinta 2 and also from international journals which had Scopus index in the last 10 years. In addition, based on criteria given, there were 11 articles as research subjects. Meanwhile, according to the meta test, it concluded that tax amnesty, sunset policy, taxpayers' awareness, tax socialization and tax knowledge affected taxpayers' compliance. On the contrary, tax sanction did not successfully prove statisfically on tax payers' compliance.

Keywords: *Tax Compliance, Meta-Analysis, Tax Policy, Socialization, Sanction, Awareness, Knowledge*



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M. Faisol, S.Pd., M.Pd

STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indonesia