

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh variabel sanksi perpajakan, kesadaran masyarakat, pengetahuan perpajakan, dan kualitas pelayanan terhadap variabel kepatuhan wajib pajak kendaraan bermotor roda dua. Populasi dalam penelitian ini adalah seluruh wajib pajak pribadi yang terdaftar di SAMSAT Kenjeran Surabaya.

Jenis penelitian ini menggunakan metode kuantitatif dengan penelitian *correlation research*. Teknik pengambilan sampel menggunakan Teknik *accidental sampling*, yaitu pengumpulan data dari responden secara kebetulan bertemu dengan peneliti dan responden yang ditemui dipandang cocok sebagai sumber data. Pengumpulan data primer dilakukan dengan membagikan kuesioner sebanyak 100 kuisioner yang berisi pernyataan untuk dijawab oleh responden. Keseluruhan kuesioner dapat diolah lebih lanjut karena telah memenuhi persyaratan. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan alat bantu aplikasi SPSS25.

Hasil penelitian ini menunjukkan bahwa sanksi perpajakan berpengaruh positif terhadap kepatuhan wajib pajak. Kesadaran masyarakat berpengaruh positif terhadap kepatuhan wajib pajak. Pengetahuan perpajakan berpengaruh positif terhadap kepatuhan wajib pajak. Kualitas pelayanan berpengaruh positif terhadap kepatuhan wajib pajak.

Kata Kunci: Sanksi, Kesadaran, Pengetahuan, Kualitas, Kepatuhan wajib pajak

ABSTRACT

This research aimed to examine the effect of tax sanction, public awareness, tax knowledge and service quality on motorcycle tax compliance. While, the population was all personal taxpayers which were listed on SAMSAT Kenjeran, Surabaya.

The research was quantitative with correlation as its method. Moreover, the data collection technique used accidental sampling, in which the sample was taken accidentally as the researcher met. Besides, the sample was also considered appropriate as data sources. In line with, there were 100 respondents. Furthermore, the instrument used questionnaires. Meanwhile, all questionnaires had fulfilled the criteria. Additional, the data analysis technique used multiple linear regression.

The research result concluded tax sanction had positive effect on personal taxpayers' compliance which were listed on SAMSAT Kenjeran, Surabaya. Likewise, public awareness had positive effect on personal taxpayers' compliance which were listed on SAMSAT Kenjeran, Surabaya. Similarly, both tax knowledge and service quality had positive effect on personal taxpayers' compliance which were listed on SAMSAT Kenjeran, Surabaya.

Keywords: *Sanction, Awareness, Knowledge, Quality, Taxpayers' Compliance*

