

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh variabel kesadaran wajib pajak, pengetahuan pajak, kualitas pelayanan petugas pajak dan sanksi perpajakan berpengaruh signifikan terhadap kepatuhan wajib pajak kendaraan bermotor di Samsat Sidoarjo Kota.

Penelitian ini merupakan penelitian kuantitatif. Populasi dalam penelitian ini adalah wajib pajak yang terdaftar di Samsat Sidoarjo Kota. Sampel digunakan sebanyak 100 responden dengan metode *accidental sampling*. Data primer yang digunakan dianalisis dengan regresi berganda.

Hasil penelitian ini menunjukkan bahwa kesadaran wajib pajak dan sanksi perpajakan berpengaruh signifikan terhadap kepatuhan wajib pajak Samsat Sidoarjo Kota. Hal ini menunjukkan bahwa wajib pajak telah menyadari kewajiban perpajakannya serta menaati sanksi yang telah dibuat oleh pemerintah. Sedangkan variabel pengetahuan pajak dan kualitas pelayanan petugas pajak tidak berpengaruh terhadap kepatuhan wajib pajak. Oleh karena itu kedepan untuk meningkatkan kepatuhan wajib pajak kendaraan bermotor perlu dilakukan penyuluhan-penyuluhan tentang aturan perpajakan kendaraan motor dan meningkatkan kualitas layanan yang berbasis teknologi agar lebih mudah, cepat dan akurat.

Kata kunci: Kesadaran Wajib Pajak, Pengetahuan Pajak, Kualitas Pelayanan, Sanksi Perpajakan.

ABSTRACT

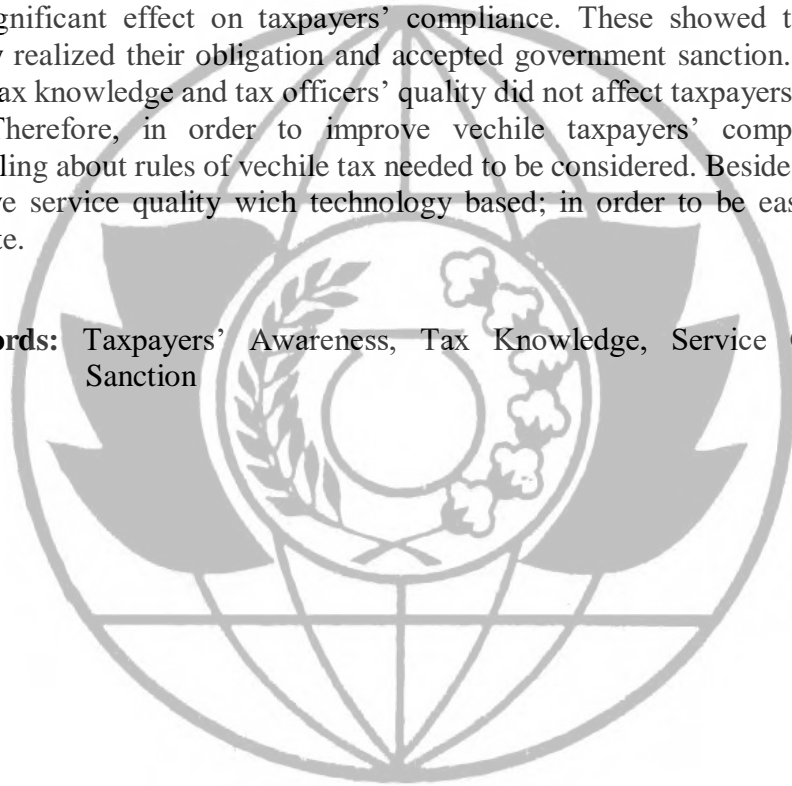
This research aimed to examine the effect of taxpayers' awareness, tax knowledge, tax officers' service and tax sanction on vehicle taxpayers' compliance at Samsat, Sidoarjo.

The research was quantitative. While, the population was taxpayers who were listed on Samsat, Sidoarjo. Moreover, the data collection technique used accidental sampling technique. In line with, there were 100 respondents of taxpayer as the sample. Furthermore, the data were primary. In addition, the data analysis technique used multiple regression analysis.

The research result concluded taxpayers' awareness as well as tax sanction had significant effect on taxpayers' compliance. These showed taxpayers had already realized their obligation and accepted government sanction. On the other hand, tax knowledge and tax officers' quality did not affect taxpayers' compliance.

Therefore, in order to improve vehicle taxpayers' compliance, some counseling about rules of vehicle tax needed to be considered. Besides, it needed to improve service quality with technology based; in order to be easier, fast, and accurate.

Keywords: Taxpayers' Awareness, Tax Knowledge, Service Quality, Tax Sanction



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I certify that this translation is true and accurate. Prepared by a professional translator. December 2020. Translation is provided on this day.

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