

## ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris: (1) pengaruh sosialisasi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor; (2) pengaruh tarif pajak terhadap kepatuhan wajib pajak kendaraan bermotor; (3) pengaruh sanksi terhadap kepatuhan wajib pajak kendaraan bermotor; (4) pengaruh persepsi akuntabilitas terhadap kepatuhan wajib pajak kendaraan bermotor pada Kantor Bersama SAMSAT Surabaya Selatan.

Jenis penelitian ini adalah penelitian kuantitatif dengan penyebaran kuesioner. Teknik pengambilan sampel yang digunakan ialah teknik *accidental sampling*, dengan jumlah pengambilan sampel sebanyak 100 responden. Data yang digunakan dalam penelitian ini ialah data primer yang diperoleh langsung dari para responden melalui kuesioner dan data sekunder yang berupa data tunggakan wajib pajak dan data wajib pajak yang telah terdaftar pada Kantor Bersama SAMSAT Surabaya Selatan. Sedangkan metode analisis yang dipakai dalam penelitian ini adalah analisis regresi linear berganda dengan menggunakan program SPSS versi 26.

Hasil yang diperoleh dalam penelitian ini adalah sebagai berikut: (1) Sosialisasi perpajakan berpengaruh positif terhadap kepatuhan wajib pajak kendaraan bermotor; (2) Tarif pajak berpengaruh positif terhadap kepatuhan wajib pajak kendaraan bermotor; (3) Sanksi berpengaruh positif terhadap kepatuhan wajib pajak kendaraan bermotor; (4) Persepsi akuntabilitas berpengaruh positif terhadap kepatuhan wajib pajak kendaraan bermotor.

**Kata Kunci:** Sosialisasi Perpajakan, Tarif Pajak, Sanksi dan Persepsi Akuntabilitas

## ABSTRACT

This research aimed to give evidence empirically: (1) the effect of tax socialization on vehicle taxpayers' compliance, (2) the effect of tax tariff on vehicle taxpayers' compliance, (3) the effect of tax sanction on vehicle taxpayers' compliance, and (4) the effect of accountability perception on vehicle taxpayers' compliance at shared office of SAMSAT, South Surabaya.

The research was quantitative with questionnaires as the instrument in data collection technique. Moreover, the data collection technique used accidental sampling. In line with, there were 100 respondents as the sample. Furthermore, the data were primary which taken directly from the respondents from questionnaires. Meanwhile, the secondary data was also used which was in the form of taxpayers' arrear data and taxpayers' data which were listed on shared office at Samsat, South Surabaya. Additionally, the data analysis technique used multiple linear regression with SPSS 26.

The research result concluded that as follows: (1) Tax Socialization had a positive on vehicle taxpayers' compliance, (2) Tax tariff had a positive effect on vehicle taxpayers' compliance, (3) Tax sanction had a positive effect on vehicle taxpayers' compliance, and (4) perception of accountability had a positive on vehicle taxpayers' compliance.

**Keywords:** Tax Socialization, Tax Tariff, Sanction, Perception of Accountability



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M. Faisal S.Pd., M.Pd

STIESIA Language Center  
Menur Pumpungan 30 Surabaya 60118, Indonesia