

ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk mengetahui pengaruh pemahaman Wajib Pajak tentang Pajak Bumi dan Bangunan, sanksi perpajakan, pelayanan petugas, dan sikap nasionalisme terhadap tingkat kepatuhan Wajib Pajak dalam pembayaran Pajak Bumi dan Bangunan di Kabupaten Madiun.

Jenis penelitian yang digunakan adalah kuantitatif dengan jumlah sampel yang diukur dengan rumus Slovin adalah sebanyak 100. Teknik pengambilan sampel dengan menggunakan teknik *non random sampling* dengan gabungan antara *purposive sampling* dan *accidental sampling*. Metode analisis yang digunakan adalah regresi linear berganda menggunakan aplikasi SPSS versi 24.

Hasil penelitian menunjukkan bahwa pemahaman Wajib Pajak dan sikap nasionalisme tidak berpengaruh terhadap tingkat kepatuhan Wajib Pajak dalam pembayaran Pajak Bumi dan Bangunan, sedangkan sanksi perpajakan dan pelayanan petugas berpengaruh terhadap tingkat kepatuhan Wajib Pajak dalam pembayaran Pajak Bumi dan Bangunan di Kabupaten Madiun.

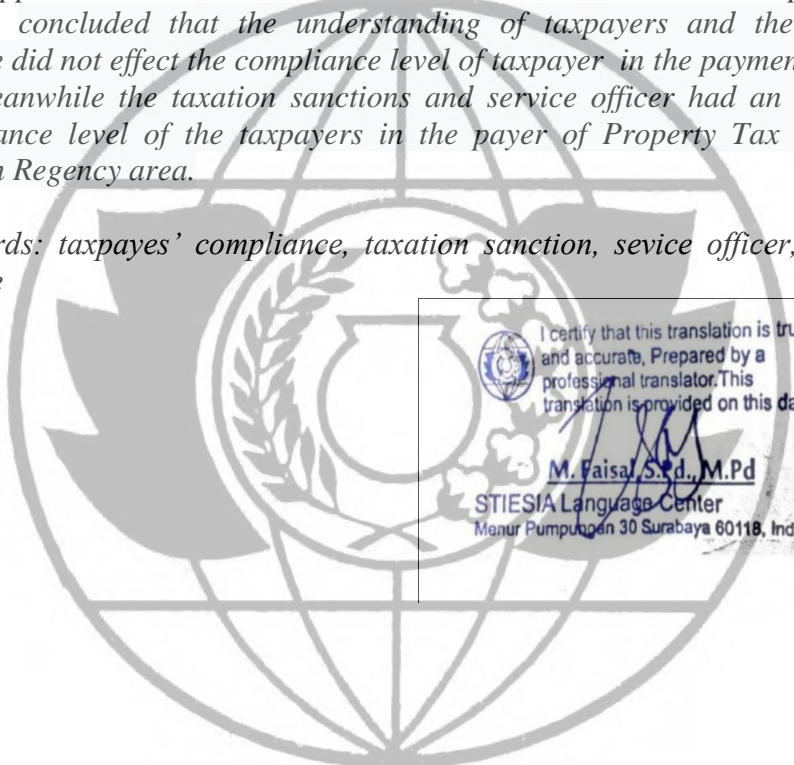
Kata kunci : Kepatuhan Wajib Pajak, Sanksi Perpajakan, Pelayanan Petugas, dan Sikap Nasionalisme.



ABSTRACT

This research aimed to find out the effect of tax payer to find out the effect factor of understanding of taxpayers related with the Property tax, taxation sanction, service officer, and nationalism attitude on the compliance level of tax payers in payment of property tax especially at Madiun Regency area. This research was quantitative and the number of respondents for the sample, as measured by the Slovin formula is 100 respondents. The research was sample collection technique used non random sampling technique with the combined technique between purposive sampling and accidental sampling. The analytical method used in this study is multiple linear regression analysis which will be processed using the SPSS application 24 version. The research result with the SPSS application 24 version concluded that the understanding of taxpayers and the nationalism attitude did not effect the compliance level of taxpayer in the payment of Property tax, meanwhile the taxation sanctions and service officer had an effect on the compliance level of the taxpayers in the payer of Property Tax especially at Madiun Regency area.

Keywords: taxpayes' compliance, taxation sanction, sevice officer, nationalism attitude



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M. Faisal, S.Pd., M.Pd
STIESIA Language Center
Menur Pimpung 30 Surabaya 60118, Indonesia