

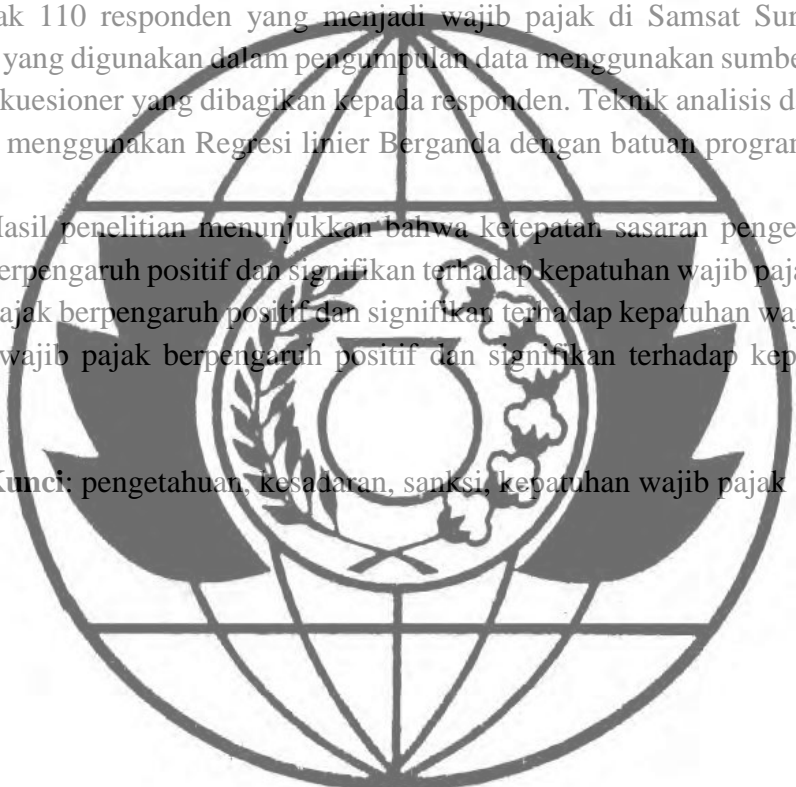
ABSTRAK

Penelitian ini bertujuan untuk menguji dan memperoleh bukti empiris pengaruh pengetahuan wajib pajak, kesadaran wajib pajak, dan sanksi wajib pajak terhadap kepatuhan wajib pajak kendaraan bermotor di Samsat Surabaya Barat.

Jenis penelitian ini menggunakan penelitian kuantitatif. Populasi dari penelitian ini yaitu terdiri dari 110 responden wajib pajak yang terdaftar di Samsat Surabaya Barat. Proses pengambilan sampel menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* yang diterima sesuai populasi sampel sebanyak 110 responden yang menjadi wajib pajak di Samsat Surabaya Barat. Teknik yang digunakan dalam pengumpulan data menggunakan sumber data primer berupa kuesioner yang dibagikan kepada responden. Teknik analisis data dilakukan dengan menggunakan Regresi linier Berganda dengan bantuan program SPSS versi 26.

Hasil penelitian menunjukkan bahwa ketepatan sasaran pengetahuan wajib pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak, kesadaran wajib pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak, dan sanksi wajib pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak.

Kata Kunci: pengetahuan, kesadaran, sanksi, kepatuhan wajib pajak



ABSTRACT

This research aimed to examine and gain empirical evidence of the effect of taxpayers' knowledge, taxpayers' awareness, and taxpayers' sanctions for motor vehicle tax compliance at the Samsat West Surabaya.

The research was quantitative. The population was 110 taxpayers listed on the Samsat West Surabaya. Moreover, the data collection technique used purposive sampling i.e., a sample selection with determined criteria. In line with that, there were 110 respondents at the Samsat West Surabaya as the sample. The data were primary, in the form of a questionnaire. The questionnaires were distributed to the respondents. Furthermore, the data analysis technique used multiple linear regression with the SPSS 26 versions.

The result showed that the target accuracy of taxpayers' knowledge had a positive and significant effect on taxpayers' compliance. Likewise, taxpayers' awareness had a positive and significant effect on taxpayers' compliance. Similarly, taxpayers' sanctions had a positive and significant effect on taxpayers' compliance.

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

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

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