

**PENGARUH GAYA KEPEMIMPINAN KEPALA DESA, SANKSI
ADMINISTRASI PERPAJAKAN, KUALITAS PELAYANAN BANK
PERSEPSI, DAN KESADARAN WAJIB PAJAK TERHADAP
KEPATUHAN MEMBAYAR PAJAK BUMI DAN BANGUNAN
PERKOTAAN DAN PERDESAAN
(STUDI KASUS DI DESA RAMA AGUNG KECAMATAN ARGA
MAKMUR KABUPATEN BENGKULU UTARA PROVINSI BENGKULU)**

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ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh gaya kepemimpinan kepala desa, sanksi administrasi perpajakan, kualitas pelayanan bank persepsi, dan kesadaran wajib pajak terhadap kepatuhan membayar pajak bumi dan bangunan perkotaan dan perdesaan di Desa Rama Agung. Penelitian ini menggunakan pendekatan kuantitatif. Populasi dalam penelitian ini adalah seluruh Wajib Pajak PBB-P2 di Desa Rama Agung. Teknik pengampilan sampel yang digunakan adalah *Convenience Sampling* dengan menggunakan rumus Slovin. Hasil uji kualitas data menyatakan data valid dan reliabel. Analisis data yang digunakan dengan metode analisis regresi linier berganda. Hasil uji *t* (uji hipotesis) menunjukkan bahwa variabel gaya kepemimpinan kepala desa, sanksi administrasi perpajakan, kualitas pelayanan bank persepsi, dan kesadaran wajib pajak berpengaruh positif secara parsial terhadap kepatuhan membayar pajak bumi dan bangunan perkotaan dan perdesaan. Implikasi dalam penelitian ini adalah pentingnya kesadaran bagi setiap warga negara untuk menunaikan kewajibannya sebagai wajib pajak sehingga target penerimaan negara dapat tercapai guna mendukung pembangunan bangsa diberbagai sektor kehidupan.

Kata kunci: *Gaya Kepemimpinan Kepala Desa, Sanksi Administrasi Perpajakan, Kualitas Pelayanan Bank Persepsi, Kesadaran Wajib Pajak, Kepatuhan Membayar Pajak Bumi dan Bangunan Perkotaan dan Perdesaan*

**THE EFFECT OF VILLAGE LEADERSHIP STYLE, TAX
ADMINISTRATIVE SANCTIONS, PERCEPTION BANK SERVICE
QUALITY, AND TAXPAYER AWARENESS TOWARD COMPLIANCE WITH
TAX PAYING IN NATURAL AND URBAN AND RURAL BUILDINGS
(CASE STUDY IN RAMA AGUNG VILLAGE, KECAMATAN ARGAMAKMUR,
NORTH BENGKULU DISTRICT, BENGKULU PROVINCE)**

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ABSTRACT

The purpose of this study was to determine the effect of the leadership style of the village head, tax administration sanctions, perceived bank service quality, and taxpayer awareness on compliance with paying urban and rural land and building taxes in Rama Agung Village. This study uses a quantitative approach. The population in this study were all PBB-P2 taxpayers in Rama Agung Village. The sampling technique used was Convenience Sampling using the Slovin formula. The results of the data quality test stated that the data were valid and reliable. Analysis of the data used with multiple linear regression analysis method. The results of the t test (hypothesis testing) show that the variable of village head leadership style, tax administration sanctions, perceived bank service quality, and taxpayer awareness have a partial positive effect on compliance with paying land and building taxes in urban and rural areas. The implication in this research is the importance of awareness for every citizen to fulfill their obligations as taxpayers so that the target of state revenue can be achieved in order to support national development in various sectors of life.

Keywords: *Village Head Leadership Style, Tax Administration Sanctions, Perception Bank Service Quality, Taxpayer Awareness, Compliance to Pay Land and Building Taxes in Urban and Rural Areas*