

ABSTRAK

PENGARUH TINGKAT PENDIDIKAN, PENDAPATAN, DAN KESADARAN MASYARAKAT TERHADAP KEPATUHAN MEMBAYAR PAJAK BUMI DAN BANGUNAN (PBB) DI KECAMATAN CERENTI

(STUDI KASUS: DESA KAMPUNG BARU KECAMATAN CERENTI)

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Di Indonesia, Pajak Bumi dan Bangunan kebanyakan masyarakat dibayarkan melalui perangkat desa setempat. Hal ini menyebabkan Pajak Bumi dan Bangunan (PBB) diselenggarakan oleh perangkat desa. Oleh sebab itu perangkat desa setempat harus memberikan sosialisasi pentingnya membayar PBB agar pembayaran pajak disetorkan tepat waktu kepada Dispenda setempat sehingga tingkat pendidikan, tingkat pendapatan dan tingkat kesadaran masyarakat tidak akan berdampak pada menurunnya pendapatan asli daerah / penerimaan PBB. Penelitian ini bertujuan Untuk mengetahui pengaruh tingkat pendidikan masyarakat terhadap kepatuhan membayar Pajak Bumi dan Bangunan di Kecamatan Cerenti, Untuk mengetahui pengaruh tingkat pendapatan wajib pajak terhadap kepatuhan membayar pajak bumi dan bangunan di Kecamatan Cerenti Desa Kampung Baru dan Untuk mengetahui pengaruh kesadaran wajib pajak terhadap kepatuhan wajib pajak dalam membayar pajak bumi dan bangunan di Kecamatan Cerenti. Jumlah sampel yang digunakan dalam penelitian ini sebanyak 80 WP OP dihitung dengan menggunakan rumus *slovin* teknik Pengambilan sampel dilakukan dengan teknik insidental, data dikumpulkan dengan kuesioner. Metode penelitian ini adalah kuantitatif. Uji prasyarat analisis terdiri dari uji normalitas, uji autokorelasi dan uji multikolinieritas. Uji hipotesis menggunakan analisis regresi linier berganda dan uji t. Tingkat signifikansi ditentukan 10%. Hasil penelitian menunjukkan bahwa tingkat pendidikan, tingkat pendapatan dan kesadaran tidak berpengaruh terhadap kepatuhan untuk membayar pajak bumi dan bangunan di Kecamatan Cerenti.

Kata kunci: Tingkat Pendidikan, Tingkat Pendapatan, Tingkat Kesadaran, Kepatuhan Wajib Pajak.

ABSTRACT

THE EFFECT OF EDUCATION LEVELS, REVENUE AND COMMUNITY AWARENESS ON COMPLIANCE PAYING NATURAL AND BUILDING TAXES (PBB) IN KECAMATAN CERENTI

(CASE STUDY: DESA KAMPUNG BARU KECAMATAN CERENTI)

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In Indonesia, land and building taxes are mostly paid through local village officials. This causes the land and building tax (PBB) to be administered by village officials. Therefore, the local village apparatus must provide socialization on the importance of paying PBB so that tax payments are paid on time to the local Dispenda so that the level of education, level of income and level of public awareness will not have an impact on decreasing local revenue / PBB revenue. This study aims to determine the effect of the level of public education on compliance with paying land and building taxes in Cerenti District, to determine the effect of taxpayer income levels on compliance with paying land and building taxes in Cerenti District, Kampung Baru Village and to determine the effect of taxpayer awareness on mandatory compliance. taxes in paying land and building taxes in Cerenti District. The number of samples used in this study as many as 80 WP OP were calculated using the Slovin formula. Technique. Sampling was carried out by using the insidental technique, and the data were collected using a questionnaire. This research method is quantitative. The analysis prerequisite test consisted of normality test, autocorrelation test and multicollinearity test. Hypothesis testing using multiple linear regression analysis and t test. The level of significance was set at 10%.The results showed that the level of education, level of income and awareness had no effect on compliance with paying land and building taxes in Cerenti District.The results showed that the level of education, level of income and awareness had no effect on compliance with paying land and building taxes in Cerenti District.

Keywords: Education Level, Income Level, Awareness Level, Taxpayer Compliance.