

ABSTRAK

PENGARUH PEMAHAMAN PERATURAN PAJAK, KESADARAN WAJIB PAJAK, DAN SANKSI PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK ORANG PRIBADI DI KANTOR PELAYANAN PAJAK PRATAMA KABUPATEN SLEMAN PADA TAHUN 2018

Oleh:

FRANSISKA ENDAH SETYANI PUTERI

14061210

Penelitian ini bertujuan untuk mengetahui: (1) pengaruh Pemahaman Peraturan Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi pada KPP Pratama Sleman Tahun 2018, (2) pengaruh Kesadaran Wajib Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi pada KPP Pratama Sleman Tahun 2018, (3) pengaruh Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak Orang Pribadi pada KPP Pratama Sleman Tahun 2018.

Desain penelitian adalah kausal komparatif. Populasi dalam penelitian ini adalah Wajib Pajak Orang Pribadi pada KPP Sleman sebanyak 186.737 wajib pajak. Sampel dalam penelitian ini adalah sebanyak 100 Wajib Pajak Orang Pribadi. Teknik pengambilan sampel adalah dengan teknik *incidental sampling*. Metode pengumpulan data dengan kuesioner. Uji coba instrument dianalisis dengan menggunakan uji validitas dan uji reliabilitas. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa: (1) Pemahaman Peraturan Pajak berpengaruh terhadap Kepatuhan Wajib Pajak di Kantor Pelayanan Pajak Pratama Sleman Tahun 2018. (2) Kesadaran Wajib Pajak berpengaruh terhadap Kepatuhan Wajib Pajak di Kantor Pelayanan Pajak Pratama Sleman Tahun 2018. (3) Sanksi Perpajakan berpengaruh terhadap Kepatuhan Wajib Pajak di Kantor Pelayanan Pajak Pratama Sleman Tahun 2018. (4) Pemahaman Peraturan Pajak, Kesadaran Wajib Pajak, dan Sanksi Perpajakan berpengaruh secara bersama-sama terhadap Kepatuhan Wajib Pajak di Kantor Pelayanan Pajak Pratama Sleman tahun 2018. (5) Pemahaman Peraturan Pajak, Kesadaran Wajib Pajak, dan Sanksi Perpajakan berpengaruh sebesar 95% terhadap Kepatuhan Wajib Pajak di Kantor Pelayanan Pajak Pratama Sleman Tahun 2018, sementara 5% sisanya dipengaruhi oleh faktor lain di luar variabel penelitian.

Kata Kunci : Kepatuhan Wajib Pajak Orang Pribadi, Pemahaman Wajib Pajak, Kesadaran Wajib Pajak, Sanksi Perpajakan.

ABSTRACT

THE INFLUENCE OF UNDERSTANDING TAX REGULATION, TAXPAYER AWARENESS, AND TAX SANCTIONS INDIVIDUAL TAXPAYERS IN THE PRATAMA SLEMAN TAX SERVICE OFFICE IN 2018

By:

FRANSISKA ENDAH SETYANI PUTRI

14061210

This research aim to know (1) the influence of understanding tax regulation to compliance tax payers of private person at tax service office Pratama Sleman 2018, (2) the sanction taxation to compliance tax payer of private person at tax service office Pratama Sleman 2018,(3) awareness tax payers to compliance tax payers of private person at tax service office Pratama Sleman 2018, (4), understanding tax regulation, sanction taxation, and awareness tax payers to compliance tax payers of private person at tax service office Pratama Sleman 2018,

The design of this research is causal comparative. The population in this research are private person of private person at tax service office pratama Purworejo. The samples in this research are 100 private person taxpayers. The sample collection technique used in this research was insidental sampling. The data collection method with questionnaire. The test instruments analyzed with validity test and reliability test. Prerequisite test used classical assumption test. The data analysis techniques used in this research were simple linear regression and multiple linear regression.

This research result indicated that (1) Understanding of Tax Regulations influences Taxpayer Compliance in the Pratama Tax Office Sleman in 2018. (2) Taxpayer awareness affects Taxpayer Compliance in the Pratama Tax Office Sleman in 2018. (3) Tax Sanctions affect Taxpayer Compliance in the Pratama Sleman Tax Office in 2018. (4) Understanding of Tax Regulations, Tax payer Awareness and Tax Sanctions jointly affects Taxpayer Compliance in the Pratama Tax Office of Sleman in 2018. (5) Understanding of Tax Regulations, Tax Payer Awareness and Tax Sanctions has a 95% effect on Taxpayer Compliance in the Pratama Tax Office Sleman in 2018, while the remaining 5% is influenced by other factors outside the research variable.

Keywords: *understanding tax regulation, the sanction taxation, awareness tax payers, compliance tax payers of private person*