

ABSTRAK

Skripsi dengan judul “Fakor-Faktor yang Mempengaruhi Kepatuhan Pembayaran Wajib Pajak Bumi dan Bangunan pada Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung” ditulis oleh Rida Ayuningtyas, NIM. 17403163083 dibimbing oleh Dyah Pravitasari, S.E., M.S.A.

Pajak digunakan sebagai sumber pemanfaatan pembangunan negara yang diharapkan mampu untuk menunjang keberhasilan program pemerintah. Pajak bumi dan bangunan sangat penting oleh karena itu peran pemerintah daerah dan masyarakat sangat dibutuhkan untuk meningkatkan pendapatan daerah.

Tujuan dari penelitian ini adalah untuk menguji (1) pengaruh kesadaran wajib pajak terhadap kepatuhan pembayaran PBB di Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung; (2) pengaruh pengetahuan wajib pajak terhadap kepatuhan pembayaran PBB di Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung; (3) kualitas pelayanan pajak pengaruh kesadaran wajib pajak terhadap kepatuhan pembayaran PBB di Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung; (4) pengaruh persepsi wajib pajak terhadap saksi terhadap kepatuhan pembayaran PBB di Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung; (5) pengaruh pendapatan wajib pajak terhadap kepatuhan pembayaran PBB di Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung; dan (6) pengaruh kesadaran wajib pajak, pengetahuan wajib pajak, kualitas pelayanan pajak, pendapatan wajib pajak, dan persepsi wajib pajak terhadap sanksi secara simultan terhadap kepatuhan pembayaran PBB di Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung.

Penelitian ini menggunakan metode kuantitatif. Teknik pengambilan sampel menggunakan *purposive sampling* dengan jumlah sampel sebanyak 100 responden. Teknik pengumpulan data yang digunakan adalah kuesioner. Metode analisis data yang digunakan adalah analisis regresi berganda.

Hasil penelitian menunjukkan bahwa (1) Kesadaran wajib pajak berpengaruh positif tidak signifikan terhadap kepatuhan pembayaran PBB di Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung; (2) pengetahuan wajib pajak berpengaruh positif dan signifikan terhadap kepatuhan pembayaran PBB di Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung; (3) kualitas pelayanan pajak berpengaruh positif dan signifikan terhadap kepatuhan pembayaran PBB di Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung; (4) persepsi wajib pajak berpengaruh positif dan signifikan saksi terhadap kepatuhan pembayaran PBB di Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung; (5) pendapatan wajib pajak berpengaruh positif tidak signifikan terhadap kepatuhan pembayaran PBB di Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung; dan (6) kesadaran wajib pajak, pengetahuan wajib pajak, kualitas pelayanan pajak, pendapatan wajib pajak, dan persepsi wajib pajak terhadap sanksi secara simultan berpengaruh positif dan signifikan terhadap kepatuhan pembayaran PBB di Desa Mergayu Kecamatan Bandung Kabupaten Tulungagung.

Kata Kunci: Kepatuhan, Kesadaran, Pendapatan, Pelayanan, Pengetahuan, dan Sanksi Pajak.

ABSTRACT

Thesis with the title "Factors Affecting Payment Compliance of Land and Building Taxpayers in Mergayu Village, Bandung District, Tulungagung Regency" was written by Rida Ayuningtyas, NIM. 17403163083 supervised by Dyah Pravitasari, SE, MSA

Tax is used as a source of state development financing which is expected to be able to support the success of government programs. Land and building tax is very important, therefore the role of regional government and society is needed to increase regional income.

The purpose of this study was to examine (1) the effect of taxpayer awareness on PBB payment compliance in Mergayu Village, Bandung District, Tulungagung Regency; (2) the influence of taxpayer knowledge on PBB payment compliance in Mergayu Village, Bandung District, Tulungagung Regency; (3) the quality of tax service the effect of taxpayer awareness on PBB payment compliance in Mergayu Village, Bandung District, Tulungagung Regency; (4) the influence of taxpayer perceptions on witnesses on PBB payment compliance in Mergayu Village, Bandung District, Tulungagung Regency; (5) the effect of taxpayer income on PBB payment compliance in Mergayu Village, Bandung District, Tulungagung Regency; and (6) the influence of taxpayer awareness, taxpayer knowledge, tax service quality, taxpayer income, and taxpayer perceptions of sanctions simultaneously on PBB payment compliance in Mergayu Village, Bandung District, Tulungagung Regency.

This research uses quantitative methods. The sampling technique used purposive sampling with a sample size of 100 respondents. The data collection technique used was a questionnaire. The data analysis method used is multiple regression analysis.

The results showed that (1) Taxpayer awareness had a positive and insignificant effect on PBB payment compliance in Mergayu Village, Bandung District, Tulungagung Regency; (2) taxpayer knowledge has a positive and significant effect on PBB payment compliance in Mergayu Village, Bandung District, Tulungagung Regency; (3) the quality of tax services has a positive and significant effect on PBB payment compliance in Mergayu Village, Bandung District, Tulungagung Regency; (4) the perception of taxpayers has a positive and significant effect on the compliance of the PBB payment in Mergayu Village, Bandung District, Tulungagung Regency; (5) taxpayer income has no significant positive effect on PBB payment compliance in Mergayu Village, Bandung District, Tulungagung Regency; and (6) taxpayer awareness, taxpayer knowledge, tax service quality, taxpayer income, and taxpayer perception of sanctions simultaneously have a positive and significant effect on PBB payment compliance in Mergayu Village, Bandung District, Tulungagung Regency.

Keywords: Awareness, Compliance, Knowledge, Income, Service, and Tax Sanctions.