

ABSTRAK

Skripsi dengan judul “Pengaruh Penerapan Sanksi Perpajakan dan Layanan *e-Samsat* terhadap Kepatuhan Wajib Pajak dalam Pembayaran Pajak Kendaraan Bermotor di Kantor Bersama Samsat Tulungagung” ini ditulis oleh Nabyla Novita Sari, NIM. 12402173138, Jurusan Ekonomi Syariah, Fakultas Ekonomi dan Bisnis Islam, Institut Agama Islam Negeri Tulungagung, pembimbing Moh. Rois Abin, M.Pd.I.

Kepatuhan wajib pajak menjadi fokus utama dalam penelitian ini. Hal ini dikarenakan pajak menjadi salah satu sumber pendapatan terbesar dalam suatu negara, dimana penerimaan dari pajak ini dapat digunakan dalam pembangunan nasional. Meski begitu, terdapat beberapa wajib pajak yang tidak memenuhi kewajiban perpajakannya, termasuk dalam hal pembayaran pajak kendaraan bermotor. Pada akhirnya, menyebabkan adanya tunggakan pajak kendaraan bermotor. Oleh karena itu, pihak yang berwenang melakukan beberapa kebijakan, seperti menerapkan sanksi perpajakan dan layanan *e-Samsat* guna meningkatkan kepatuhan wajib pajak dalam pembayaran pajak kendaraan bermotor.

Rumusan masalah dalam penelitian ini yaitu: (1) Bagaimana pengaruh penerapan sanksi perpajakan terhadap kepatuhan wajib pajak dalam pembayaran pajak kendaraan bermotor?; (2) Bagaimana pengaruh layanan *e-Samsat* terhadap kepatuhan wajib pajak dalam pembayaran pajak kendaraan bermotor?; (3) Bagaimana pengaruh penerapan sanksi perpajakan dan layanan *e-Samsat* secara simultan terhadap kepatuhan wajib pajak dalam pembayaran pajak kendaraan bermotor?

Metode yang digunakan dalam penelitian ini adalah pendekatan kuantitatif. Pengambilan sampel menggunakan *accidental sampling* dengan jumlah sampel sebanyak 100 responden. Pengumpulan data dilakukan dengan metode kuesioner dan dokumentasi. Data yang diperoleh dari hasil kuesioner dianalisis dengan uji instrumen penelitian, uji asumsi klasik, uji regresi linear berganda, dan uji hipotesis.

Berdasarkan hasil pengujian hipotesis, dapat disimpulkan bahwa: (1) Penerapan sanksi perpajakan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak dalam pembayaran pajak kendaraan bermotor, (2) Layanan *e-Samsat* berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak dalam pembayaran pajak kendaraan bermotor, (3) Penerapan sanksi perpajakan dan layanan *e-Samsat* secara simultan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak dalam pembayaran pajak kendaraan bermotor.

Kata kunci: pajak kendaraan bermotor, kepatuhan wajib pajak, sanksi perpajakan, dan layanan *e-Samsat*.

ABSTRACT

This thesis with the title "The Effect of the Application of Tax Sanctions and e-Samsat Service on Taxpayer Compliance in Motor Vehicle Tax Payments at the Joint Office of Samsat Tulungagung" was written by Nabyla Novita Sari, NIM. 12402173138, Department of Sharia Economics, Faculty of Islamic Economics and Business, Tulungagung State Islamic Institute, supervisor Moh. Rois Abin, M.Pd.I.

Taxpayer compliance is the main focus in this research. This is because taxes are one of the largest sources of income in a country, where this tax revenue can be used in national development. Even so, there are several taxpayers who do not fulfill their tax obligations, including in the case of motor vehicle tax payments. In the end, it causes motor vehicle tax arrears. Therefore, the authorized parties carry out several policies, such as implementing tax sanctions and e-Samsat service to increase taxpayer compliance in motor vehicle tax payments.

The formulation of the problems in this research are: (1) How does the effect of the application of tax sanctions on taxpayer compliance in motor vehicle tax payments?; (2) How does the effect of e-Samsat service on taxpayer compliance in motor vehicle tax payments?; (3) How does the effect of the application of tax sanctions and e-Samsat service simultaneously on taxpayer compliance in motor vehicle tax payments?

The method used in this research is a quantitative approach. Sampling using accidental sampling with a sample size of 100 respondents. The data was collected by means of a questionnaire and documentation. The data obtained from the questionnaire results were analyzed by means of the research instrument test, classical assumption test, multiple linear regression test, and hypothesis test.

Based on the results of hypothesis testing, it can be concluded that: (1) The application of tax sanctions has a positive and significant effect on taxpayer compliance in motor vehicle tax payments, (2) The e-Samsat service has a positive and significant effect on taxpayer compliance in motor vehicle tax payments, (3) The application of tax sanctions and e-Samsat service simultaneously has a positive and significant effect on taxpayer compliance in motor vehicle tax payments.

Keywords: motor vehicle tax, taxpayer compliance, tax sanctions, and e-Samsat service.