

ABSTRAK

Skripsi dengan judul “Pengaruh Pengetahuan, Sosialisasi, Pelayanan, Ketegasan Sanksi Pajak, dan Pendapatan Wajib Pajak Terhadap Kepatuhan Wajib Pajak Bumi dan Bangunan di Desa Macanbang Kecamatan Gondang Kabupaten Tulungagung” ini di tulis oleh Nungky Dwi Lestari, NIM. 12403173053, pembimbing Elok Fitriani Rafikasari, M.Si.

Penelitian ini dilatarbelakangi oleh pentingnya kepatuhan masyarakat dalam membayar kewajiban pajak bumi dan bangunan. Hal tersebut tentunya akan berpengaruh terhadap anggaran pendapatan daerah tentang pajak bumi dan bangunan. Dimana semakin tinggi kepatuhan masyarakat dalam membayar pajak bumi dan bangunan maka akan meningkatkan anggaran pendapatan daerah setempat.

Penelitian ini bertujuan untuk menganalisis pengaruh pengetahuan, sosialisasi, pelayanan, ketegasan sanksi pajak, dan pendapatan wajib pajak terhadap kepatuhan wajib pajak bumi dan bangunan di Desa Macanbang, baik secara simultan maupun parsial. Dengan menyebarkan kuesioner ke 100 responden masyarakat Desa Macanbang. Metode sampel yang digunakan yaitu *purposive sampling*. Dalam penelitian ini menggunakan pendekatan kuantitatif dan metode analisis linear berganda.

Berdasarkan hasil uji T (parsial) variabel pengetahuan, sosialisasi, ketegasan sanksi pajak, pendapatan wajib pajak, berpengaruh signifikan terhadap kepatuhan wajib pajak bumi dan bangunan di Desa Macanbang. Sedangkan pelayanan tidak berpengaruh signifikan terhadap kepatuhan wajib pajak bumi dan bangunan di Desa Macanbang. Secara simultan pengetahuan, sosialisasi, pelayanan, ketegasan sanksi pajak, pendapatan wajib pajak berpengaruh terhadap kepatuhan wajib pajak bumi dan bangunan di Desa Macanbang.

Kata Kunci: Pengetahuan, Sosialisasi, Pelayanan, Ketegasan Sanksi Pajak, Pendapatan Wajib Pajak.

ABSTRACT

The thesis entitled "The Influence of Knowledge, Socialization, Services, Firmness of Tax Sanctions, and Taxpayer Income on Land and Building Tax Compliance in Macanbang Village, Gondang District, Tulungagung Regency" was written by Nungky Dwi Lestari, NIM. 12403173053, supervisor Elok Fitriani Rafikasari, M.Si.

This research is motivated by the importance of public compliance in paying land and building tax obligations. This will certainly affect the regional income budget regarding land and building taxes. Where the higher the community's compliance in paying taxes land and buildings will increase the regional revenue budget pendapatan local.

This study aims to analyze the effect of knowledge, socialization, service, firmness of tax sanctions, and income of taxpayers on land and building taxpayer compliance in Macanbang Village, either simultaneously or partially. By distributing questionnaires to 100 respondents from the Macanbang Village community. The sample method used is purposive sampling. This research uses a quantitative approach and multiple linear analysis methods.

Based on the results of the T test (partial) the variables of knowledge, socialization, firmness of tax sanctions, income of taxpayers, have a significant effect on compliance with land and building taxpayers in Macanbang Village. While the service does not have a significant effect on the compliance of land and building taxpayers in Macanbang Village. Simultaneously knowledge, socialization, service, firmness of tax sanctions, income of taxpayers affect the compliance of land and building taxpayers in Macanbang Village.

Keywords: *Knowledge, Socialization, Service, Firmness of Tax Sanctions, Taxpayer Income.*