

ABSTRAK

Skripsi dengan judul “Analisis Pengetahuan Perpajakan, Sosialisasi Perpajakan, dan Tarif Pajak Terhadap Kepatuhan Wajib Pajak Pelaku *E-commerce* di Kab. Blitar” ini ditulis oleh Irawati, NIM. 12403193253, pembimbing Fia Rahma, S.E., M.S.A.

Penelitian ini dilatarbelakangi oleh seiring kemajuan teknologi kegiatan transaksi *e-commerce* semakin maju dan bereformasi terus menerus menyebabkan pemerintah memberikan aturan tagihan pajak bagi pelaku *e-commerce* namun masih mengalami kesulitan dalam melakukan pemenuhan terhadap kewajiban membayar pajak. Adapun faktor-faktor yang dinilai mampu mempengaruhi pengetahuan perpajakan, sosialisasi perpajakan, dan tarif pajak.

Tujuan dari penelitian ini adalah : Mengetahui pengaruh pengetahuan perpajakan, sosialisasi perpajakan, dan tarif pajak secara simultan terhadap kepatuhan wajib pajak; mengetahui pengaruh pengetahuan pajak terhadap kepatuhan wajib pajak; mengetahui pengaruh sosialisasi pajak terhadap kepatuhan wajib pajak; dan mengetahui pengaruh tarif pajak terhadap kepatuhan wajib pajak.

Penelitian ini menggunakan pendekatan kuantitatif asosiatif. Data dikumpulkan melalui metode kuesioner dengan teknik *accidental sampling* dengan jumlah sampel yang digunakan sebanyak 96 responden. Dimana respondennya adalah pelaku *e-commerce* di Kabupaten Blitar. Selanjutnya, data kuisisioner yang telah diperoleh dianalisis dengan regresi linier berganda dengan ketentuan telah memenuhi uji validitas, uji reliabilitas dan uji asumsi klasik, kemudian dianalisis dengan uji-t dan uji-f.

Hasil dari penelitian ini menunjukkan bahwa : Pengetahuan perpajakan, sosialisasi Perpajakan, dan tarif pajak berpengaruh terhadap kepatuhan wajib pajak pelaku *e-commerce*; pengetahuan perpajakan berpengaruh terhadap kepatuhan wjaib pajak pelaku *e-commerce*; sosialisasi perpajakan berpengaruh terhadap kepatuhan wajib pajak pelaku *e-commerce*; dan tarif pajak berpengaruh terhadap kepatuhan wajib pajak pelaku *e-commerce* .

Kata kunci: kepatuhan wajib pajak, tarif pajak, sosialisasi perpajakan, dan pengetahuan perpajakan.

ABSTRACT

This research entitled "Analysis of Tax Knowledge, Tax Socialization, and Tax Rates on Taxpayer Compliance with E-commerce Actors in the District. Blitar" was written by Irawati, NIM. 12403193253, advisor by Fia Rahma, S.E., M.S.A.

This research is motivated by the advancement of technology, e-commerce transaction activities are increasingly advanced and continuous reform has resulted in the government providing tax billing regulations for e-commerce players but still experiencing difficulties in fulfilling the obligation to pay taxes. There are factors that are considered capable of influencing tax knowledge, tax socialization, and tax rates.

The objectives of this research are: To determine the influence of tax knowledge, tax socialization, and tax rates simultaneously on taxpayer compliance; determine the effect of tax knowledge on taxpayer compliance; knowing the effect of tax socialization on taxpayer compliance; and knowing the effect of tax rates on taxpayer compliance.

This research uses an associative quantitative approach. Data was collected through a questionnaire method with accidental sampling technique with a sample size of 96 respondents. Where the respondents are e-commerce actors in Blitar Regency. Next, the questionnaire data that has been obtained is analyzed using multiple linear regression provided that it meets the validity test, reliability test and classical assumption test, then analyzed using the t-test and f-test.

The results of this research show that: Tax knowledge, tax socialization, and tax rates influence taxpayer compliance in e-commerce actors; Tax knowledge influences tax compliance with e-commerce actors; Tax socialization influences taxpayer compliance with e-commerce actors; and tax rates influence taxpayer compliance with e-commerce actors.

Key words: *taxpayer compliance, tax rates, tax socialization, and tax knowledge.*