ABSTRAK

Skripsi dengan **judul "Pengaruh Kesadaran Wajib Pajak, Pengetahuan Perpajakan, Sanksi Perpajakan, Sosialisasi Perpajakan dan Layanan Samsat Keliling terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di Tulungagung"** ini ditulis oleh Vianita Ike Putri, NIM.17403163154, pembimbing Hj. Amalia Nuril Hidayati, M.Sy.

Penelitian ini dilatarbelakangi oleh banyaknya pengguna kendaraan bermotor yang tidak diikuti dengan peningkatan kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor. Adapun beberapa faktor yang mempengaruhi kepatuhan wajib pajak yaitu, kesadaran wajib pajak, pengetahuan perpajakan, sanksi perpajakan, sosialisasi perpajakan dan layanan samsat keliling.

Rumusan masalah pada penelitian ini: (1) Bagaimana pengaruh kesadaran wajib pajak terhadap kepatuhan wajib pajak kendaraan bermotor? (2) Bagaimana pengaruh pengetahuan perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor? (3) Bagaimana pengaruh sanksi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor? (4) Bagaimana pengaruh sosialisasi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor? (5) Bagaimana pengaruh layanan samsat keliling terhadap kepatuhan wajib pajak kendaraan bermotor? (6) Bagaimana pengaruh kesadaran wajib pajak, pengetahuan perpajakan, sanksi perpajakan, sosialisasi perpajakan dan layanan samsat keliling terhadap kepatuhan wajib pajak kendaraan bermotor?

Penelitian ini menggunakan pendekatan kuantitatif dengan jenis asosiatif. Teknik pengumpulan data menggunakan kuesioner, teknik sampling dengan *accidental sampling*, dan skala pengukuran skala *likert*. Teknik analisis data menggunakan uji validitas, uji reliabilitas, uji asumsi klasik, uji regresi linier berganda, uji hipotesis dan koefisien determinasi. Jumlah sampel yang digunakan dalam penelitian ini sebanyak 60 sampel.

Hasil penelitian menunjukkan bahwa (1) Kesadaran wajib pajak berpengaruh positif signifikan terhadap kepatuhan wajib pajak kendaraan bermotor, (2) Pengetahuan perpajakan berpengaruh positif signifikan terhadap kepatuhan wajib pajak kendaraan bermotor, (3) Sanksi perpajakan berpengaruh positif signifikan terhadap kepatuhan wajib pajak kendaraan bermotor, (4) Sosialisasi perpajakan tidak berpengaruh signifikan terhadap kepatuhan wajib pajak kendaraan bermotor, (5) Layanan samsat keliling berpengaruh positif signifikan terhadap kepatuhan wajib pajak kendaraan bermotor, (6) Kesadaran wajib pajak, pengetahuan perpajakan, sanksi perpajakan, sosialisasi perpajakan dan layanan samsat keliling secara simultan berpengaruh positif signifikan terhadap kepatuhan wajib pajak kendaraan bermotor.

Kata Kunci: kepatuhan wajib pajak kendaraan bermotor, kesadaran wajib pajak, pengetahuan perpajakan, sanksi perpajakan, sosialisasi perpajakan, layanan samsat keliling

ABSTRACT

Thesis entitled **"The Influence of Taxpayer Awareness, Tax Knowledge, Tax Sanctions, Tax Socialization and Mobile Samsat Services on Motor Vehicle Taxpayer Compliance in Tulungagung"** was written by Vianita Ike Putri, NIM.17403163154, with advisor Hj. Amalia Nuril Hidayati, M.Sy.

This research is motivated by the large number of motorized vehicle users who are not followed by an increase in taxpayer compliance in paying motor vehicle taxes. There are several factors that influence taxpayer compliance, namely, taxpayer awareness, tax knowledge, tax sanctions, tax socialization and mobile samsat services.

The formulation of the problem in this study: (1) How does the effect of taxpayer awareness on motor vehicle tax compliance? (2) How does knowledge of taxation affect the compliance of motorized vehicle taxpayers? (3) How does the effect of tax sanctions on the compliance of motorized vehicle taxpayers? (4) How does the socialization of taxation affect the compliance of motorized vehicle taxpayers? (5) How does the mobile Samsat service affect the compliance of motorized vehicle tax payers? (6) What does the effect of taxpayer awareness, tax knowledge, tax sanctions, tax socialization and mobile Samsat services on motor vehicle taxpayer compliance?

This research uses a quantitative approach with associative type. The data collection technique used a questionnaire, a sampling technique with accidental sampling, and a likert scale measurement. The data analysis technique used validity test, reliability test, classical assumption test, multiple linear regression test, hypothesis test and coefficient of determination. The number of samples used in this study were 60 samples.

The results of the study indicate that (1) Taxpayer awareness has a significant positive effect on motor vehicle taxpayer compliance, (2) Tax knowledge has a significant positive effect on motor vehicle taxpayer compliance, (3) Tax sanctions have a significant positive effect on motor vehicle taxpayer compliance, (4) Socialization of taxation does not have a significant effect on compliance with motorized vehicle taxpayers, (5) Mobile Samsat services have a significant positive effect on compliance with motorized vehicle taxpayers, (6) Taxpayer awareness, tax knowledge, tax sanctions, tax socialization and mobile Samsat services simultaneously has a significant positive effect on motor vehicle taxpayer compliance.

Keywords: vehicle taxpayers compliance, taxpayer awareness, tax knowledge, tax sanctions, tax socialization, mobile samsat services.