

ABSTRAK

Penelitian ini merupakan penelitian kuantitatif yang bertujuan mengetahui pengaruh kesadaran wajib pajak, pemahaman peraturan pajak, kualitas pelayanan, dan sanksi perpajakan terhadap tingkat kepatuhan wajib pajak kendaraan bermotor di Kabupaten Gunungkidul.

Analisis yang digunakan dalam penelitian ini adalah analisis *regresi linear berganda*. Teknik pengambilan sampel menggunakan metode *convenient sampling* dengan mempertimbangkan domisili dari responden. Teknik pengumpulan data yang dilakukan melalui data primer dengan menyebarkan kuesioner.

Berdasarkan hasil penelitian yang telah dilakukan dapat dilihat bahwa secara parsial kesadaran wajib pajak memberikan pengaruh sebesar 38,16% terhadap kepatuhan wajib pajak, pemahaman peraturan pajak memberikan pengaruh sebesar 21,58% terhadap kepatuhan wajib pajak, kualitas pelayanan memberikan pengaruh sebesar 28,43% terhadap kepatuhan wajib pajak, dan sanksi perpajakan memberikan pengaruh sebesar 25,04% terhadap kepatuhan wajib pajak. Secara simultan kesadaran Wajib pajak, pemahaman peraturan pajak, kualitas pelayanan, dan sanksi perpajakan memiliki pengaruh sebesar 45,3% terhadap kepatuhan wajib pajak, sedangkan sebesar 54,7% sisanya dipengaruhi oleh faktor lain yang tidak diteliti dalam penelitian ini.

Kata Kunci: kesadaran Wajib pajak, pemahaman peraturan pajak, kualitas pelayanan, sanksi perpajakan, kepatuhan wajib pajak, kendaraan bermotor.

ABSTRACT

This research is a quantitative research that aims to determine the effect of taxpayer awareness, understanding tax regulations, service quality, and tax sanctions on the level of motor vehicle taxpayer compliance in Gunungkidul Regency.

The analysis in this study used multiple linear regression analysis. The sampling technique in this study used the convenient sampling method by considering the domicile of the respondents. Data collection technique was done through primary data by distributing questionnaires.

Based on the results of the research that was done, it could be seen that partially the awareness of taxpayers had an effect of 38.16% on taxpayer compliance, understanding tax regulations had an effect of 21.58% on taxpayer compliance, service quality has an effect of 28.43% towards taxpayer compliance, and tax sanctions had an effect of 25.04% on taxpayer compliance. Simultaneously, taxpayer awareness, understanding tax regulations, service quality, and tax sanctions had an influence of 45.3% on tax compliance, while the other 54.7% were influenced by other factors that were not examined in this study.

Keywords: Taxpayer awareness, understanding of tax regulations, service quality, tax sanctions, tax compliance, motorized vehicles.