

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Sosialisasi Perpajakan, Pelayanan Fiskus, Ekstensifikasi Wajib Pajak, dan Intensifikasi Pajak terhadap Penerimaan Pajak di KPP Pratama Wonosari. Penelitian ini dilakukan pada Wajib Pajak yang terdaftar di KPP Pratama Wonosari. Jumlah pengamatan sebanyak 100 sampel penelitian yang diperoleh dengan metode *nonprobability sampling* yaitu teknik *purposive sampling*. Teknik pengumpulan data menggunakan kuesioner. Uji validitas menggunakan rumus korelasi *product moment* dan uji reliabilitas menggunakan rumus *Cronbach's Alpha*. Teknik analisis data menggunakan regresi linier berganda. Hasil analisis menunjukkan bahwa: (1) Sosialisasi perpajakan berpengaruh signifikan terhadap penerimaan pajak di KPP Pratama Wonosari, (2) Pelayanan fiskus berpengaruh signifikan terhadap penerimaan pajak di KPP Pratama Wonosari, (3) Ekstensifikasi Pajak berpengaruh signifikan terhadap penerimaan pajak di KPP Pratama Wonosari, (4) Intensifikasi Pajak berpengaruh signifikan terhadap penerimaan pajak di KPP Pratama Wonosari. Hasil uji Adjusted R² menunjukkan bahwa penerimaan pajak di KPP Pratama Wonosari ditentukan oleh kombinasi sosialisasi perpajakan, pelayanan fiskus, ekstensifikasi pajak, dan intensifikasi pajak sebesar 49,9%; sedangkan sisanya sebesar 50,1% ditentukan oleh faktor atau variabel lain yang tidak dikaji dalam penelitian ini.

Kata kunci: Sosialisasi Pajak, Pelayanan Fiskus, Ekstensifikasi Pajak, Intensifikasi Wajib Pajak, dan Penerimaan Pajak

ABSTRACT

This research is aimed to examine the effect of Tax Socialization, Fiscus Service, Extensification of Tax, and Intensification of Tax Payers of the Tax Receipts in the Tax Office Primary Wonosari. This research was conducted to tax payers at Tax Office Primary Wonosari. The number of observations were 100 research samples obtained by the nonprobability sampling method, namely purposive sampling technique. Data collection technique using a questionnaire. The validity test uses the product moment correlation formula and the reliability test uses the Cronbach's Alpha formula. Data analysis techniques using multiple linear regression. The analysis shows that: (1) Tax socialization has a significant effect on tax receipts in the Tax Office Primary Wonosari, (2) Fiscus service has a significant effect on tax receipts in the Tax Office Primary Wonosari, (3) Extensification of tax has a significant effect on tax receipts in the Tax Office Primary Wonosari, (4) Intensification of tax payers has a significant effect on tax receipts in the Tax Office Primary Wonosari. Adjusted R^2 test result show that tax receipts in the Tax Office Primary Wonosari is determined by a combination of Tax Socialization, Fiscus Service, Extensification of Tax, and Intensification of Tax Payers by 49,9%; while the remaining 50,1% is determined by other factors or variables that not examined in this study.

Keyword: *Tax Socialization, Fiscus Service, Extensification of Tax, and Intensification of Tax Payers, and Tax Receipts*