

PENGARUH TINGKAT KEPATUHAN WAJIB PAJAK KENDARAAN BERMOTOR DAN EFEKTIVITAS PROGRAM PEMUTIHAN PAJAK KENDARAAN BERMOTOR TERHADAP PENERIMAAN PAJAK KENDARAAN BERMOTOR

(Studi Kasus Bapenda Provinsi Jawa Timur Tahun 2018-2019)

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ABSTRAK

Penelitian ini dilakukan untuk menguji: (1) pengaruh tingkat kepatuhan wajib pajak kendaraan bermotor terhadap penerimaan pajak kendaraan bermotor; (2) pengaruh efektivitas program pemutihan pajak kendaraan bermotor terhadap penerimaan pajak kendaraan bermotor. Populasi penelitian ini adalah seluruh Kabupaten dan Kota di Jawa Timur tahun 2018-2019 sebanyak 29 Kabupaten dan 9 Kota. Berdasarkan metode *purposive sampling*, total sampel penelitian adalah 228 sampel. Pengujian hipotesis yang dilakukan dalam penelitian ini menggunakan analisis regresi linier berganda dengan bantuan *software* SPSS versi 26. Hasil penelitian menunjukkan bahwa (1) Tingkat Kepatuhan Wajib Pajak Kendaraan Bermotor tidak berpengaruh terhadap Penerimaan Pajak Kendaraan Bermotor dengan tingkat signifikansi tingkat kepatuhan wajib pajak kendaraan bermotor sebesar 0.834 (2) Efektivitas Program Pemutihan Pajak Kendaraan Bermotor berpengaruh terhadap Penerimaan Pajak Kendaraan Bermotor dengan tingkat signifikansi efektivitas program pemutihan pajak kendaraan bermotor sebesar 0.019.

Kata kunci: Tingkat Kepatuhan Wajib Pajak Kendaraan Bermotor, Efektivitas Program Pemutihan Pajak Kendaraan Bermotor, Penerimaan Pajak Kendaraan Bermotor.

THE EFFECT OF THE LEVEL OF MOTOR VEHICLE TAX COMPLIANCE AND THE EFFECTIVENESS OF THE MOTOR VEHICLE TAX BLEACHING PROGRAM ON MOTOR VEHICLE TAX RECEIVING

(Case Study of Bapenda East Java Province 2018-2019)

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ABSTRACT

This study was conducted to examine: (1) the effect of the level of compliance of motor vehicle taxpayers on motor vehicle tax revenues; (2) the effect of the effectiveness of the motor vehicle tax whitening program on motor vehicle tax revenues. The population of this research is all regencies and cities in East Java in 2018-2019 as many as 29 regencies and 9 cities. Based on the purposive sampling method, the total sample of the study was 228 samples. Hypothesis testing was carried out in this study using multiple linear regression analysis with the help of SPSS version 26 software. The results of the study indicate that (1) The level of compliance of motorized vehicle taxpayers has no effect on motor vehicle tax receipts with a significance level of compliance level of motor vehicle taxpayers of 0.834. (2) The effectiveness of the motor vehicle tax whitening program has an effect on motor vehicle tax revenue with a significant level of effectiveness of the motor vehicle tax whitening program of 0.019.

Keywords: motor vehicle tax compliance level, the effectiveness of the motor vehicle tax whitening program, motor vehicle tax receipts.