

**PENGARUH TINGKAT PENDAPATAN, PENGETAHUAN PERPAJAKAN,
KUALITAS PELAYANAN PAJAK, SOSIALISASI PAJAK DAN SANKSI
PAJAK TERHADAP KEPATUHAN WAJIB PAJAK DALAM MEMBAYAR
PAJAK BUMI DAN BANGUNAN (PBB) DI KECAMATAN
DUDUKSAMPEYAN**

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ABSTRAK

Pajak ialah iuran wajib yang diberlakukannya di tiap wajib pajak terhadap objek pajak dimiliki dan hasil akan diberikan kepada pemerintah. Diantara sumber dananya berupa PBB. Meskipun PBB berpotensi cukup besar dalam segi pembangunan/pembiayaan daerah, tapi hal tersebut perlunya diimbangi dengan perasaan sadar dari para wajib pajak untuk menjalankan keharusan perpajakannya. Begitupun di dalam pemungutan ataupun penarikan PBB perlu kepatuhan wajib pajak.

Tujuan penelitian ini agar diketahuinya Pengaruh Tingkat Pendapatan, Pengetahuan Pajak, Kualitas Pelayanan Pajak, Sosialisasi Pajak dan Sanksi Pajak Terhadap Tingkat Kepatuhan Wajib Pajak dalam Membayar Pajak Bumi dan Bangunan (PBB) Di Kecamatan Duduksampeyan. Jenis penelitian yang dipakai yaitu kuantitatif, serta teknik pengumpulan data purposive sampling. Analisa yang dipakai yakni analisis regresi berganda. Hasilnya diperoleh pada penelitian adalah secara parsial variabel tingkat pendapatan dan pengetahuan pajak tidak berpengaruh terhadap kepatuhan wajib pajak PBB, dan variabel kualitas pelayanan, sosialisasi dan sanksi pajak berpengaruh terhadap kepatuhan wajib pajak PBB. sedangkan secara simultan semua variabel berpengaruh terhadap kepatuhan wajib pajak PBB.

Kata kunci: Pajak Bumi Bangunan, Wajib Pajak, Kepatuhan

***THE INFLUENCE OF INCOME LEVEL, TAX KNOWLEDGE, QUALITY OF
TAX SERVICES, TAX SOCIALIZATION AND TAX SANCTIONS ON THE
LEVEL OF TAXPAYER COMPLIANCE IN PAYING LAND AND BUILDING
TAX (PBB) IN DUDUKSAMPEYAN DISTRICT***

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ABSTRACT

Taxes are mandatory contributions that are imposed on each taxpayer on the tax object owned and the results will be given to the government. Among the sources of funds are PBB. Even though PBB has quite a large potential in terms of regional development/financing, but this needs to be balanced with the awareness of taxpayers to carry out their tax obligations. Likewise, in collecting or withdrawing PBB, taxpayer compliance is needed.

The purpose of this study is to find out the effect of income level, tax knowledge, quality of tax service, tax socialization and tax sanctions on the level of taxpayer compliance in paying land and building tax (PBB) in the Dukuksampeyan District. The type of research used is quantitative, and the data collection technique is purposive sampling. The analysis used is multiple regression analysis. The results obtained in this study are that partially the income level and tax knowledge variables have no effect on PBB taxpayer compliance, and service quality variables, socialization and tax sanctions affect taxpayer compliance with PBB. Mean while simultaneous all variables affect the compliance of PBB taxpayers.

Keywords: Building Land Tax, Taxpayer, Compliance