

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kualitas pelayanan pajak, sosialisasi pajak, pengetahuan pajak, efektifitas sistem perpajakan dan kesadaran wajib pajak terhadap kepatuhan wajib pajak dengan tingkat pendidikan sebagai variabel kontrol. Jumlah sampel yang digunakan dalam penelitian ini sebanyak 221 responden dengan penentuan sampel adalah metode convenience sampling. Pengumpulan data menggunakan metode kuesioner yang didistribusikan di kantor SAMSAT kabupaten Sleman, kabupaten Bantul, kabupaten Gunung Kidul, kabupaten Kulonprogo dan kota Yogyakarta. Metode penelitian yang digunakan dalam penelitian ini adalah analisis statistika deskriptif, uji validitas, uji realibilitas, uji asumsi klasik (uji normalitas, uji heteroskedastisitas, dan uji multikolinearitas), uji regresi berganda, uji koefisien. Hasil penelitian menunjukkan kualitas pelayanan pajak, sosialisasi pajak, pengetahuan pajak, efektifitas sistem pajak dan kesadaran pajak mampu mempengaruhi kepatuhan wajib pajak dengan tingkat pendidikan sebagai variabel kontrol.

Kata kunci : kualitas pelayanan pajak, sosialisasi pajak, pengetahuan pajak, efektifitas sistem perpajakan, kesadaran pajak, kepatuhan wajib pajak, tingkat pendidikan.

ABSTRACT

This research is aimed to analyze the effect of tax service quality, tax socialization, tax knowledge, tax system effectiveness and taxpayer awareness on taxpayer compliance with education level as a control variable. There were 221 respondents as the sample of this study. Meanwhile, the sample determination is convenience sampling method. The data collection technique was obtained by a questionnaire which was distributed at SAMSAT offices in Sleman regency, Bantul district, Gunung Kidul district, Kulonprogo district and Yogyakarta city. The research methods used in this study were descriptive statistical analysis, validity test, reliability test, classic assumption test (normality test, heteroscedasticity test, and multicollinearity test), multiple regression test, and coefficient test. The results showed that the quality of tax services, tax socialization, tax knowledge, tax system effectiveness and tax awareness were able to influence taxpayer compliance with education level as a control variable.

Keywords: tax service quality, tax socialization, tax knowledge, tax system effectiveness, tax awareness, taxpayer compliance, education level.

