

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui faktor-faktor potensial yang diduga mempengaruhi kepatuhan pelaporan SPT Tahunan WPOP pada Instansi Militer Yonif 403/WP Yogyakarta, meliputi tiga variabel yaitu kepemimpinan, kesadaran pajak dan sosialisasi pajak. Data dalam penelitian ini diperoleh dari kuesioner (data primer) yang dibagikan kepada Wajib Pajak Orang Pribadi di Yonif 403/WP Yogyakarta dengan menggunakan *quota sampling*. Sampel yang digunakan pada penelitian ini sebanyak 153 responden. Pada pengujian regresi menunjukkan bahwa Kepemimpinan, Kesadaran Pajak, dan Sosialisasi Pajak berpengaruh positif dan signifikan terhadap Kepatuhan Pelaporan SPT Tahunan WPOP di Yonif 403/WP Yogyakarta. Peran Direktorat Jenderal Pajak dalam mensosialisasikan pajak di Yonif 403/WP telah memberi pengaruh terhadap patuhnya anggota dalam melaporkan SPT Tahunannya. Kepatuhan baik mengenai kedinasan maupun hal di luar dinas yang ditanamkan oleh Komandan Satuan Yonif 403/WP pada diri anggota menjadikan terbentuknya sikap patuh untuk taat pada aturan-aturan maupun undang-undang yang berlaku termasuk perpajakan. Kedisiplinan yang diterapkan pada anggota menyebabkan timbulnya kesadaran diri anggota Yonif 403/WP untuk patuh terhadap pajak.

Kata Kunci: Kepatuhan Pelaporan SPT Tahunan, Kepemimpinan, Kesadaran Pajak, Sosialisasi Pajak, dan Pajak Instansi Militer.

## ABSTRACT

*This research aims to determine potential factors that are thought to influence compliance with reporting annual taxpayers of individual taxpayers at the Military Agencies Yonif 403 / WP Yogyakarta, includes three variables, namely leadership, tax awareness and tax socialization. The data in this study were obtained from a questionnaire (primary) that was distributed to individual taxpayers at Infantry Battalion 403 / WP Yogyakarta using quota sampling. The sample used in this study was 153 respondents. The results of this regression test that Leadership, Tax Awareness, and Tax Socialization has a positive significant effect on the compliance of reporting individual annual taxpayers in Yonif 403 / WP Yogyakarta.*

*The role of the Directorate General of Taxation in promoting taxation at Infantry Battalion 403 / WP has influenced the compliance of members in reporting their annual tax returns. Compliance both with regard to service and matters outside the military service instilled by the Commander of the Infantry Battalion 403 / WP in members makes the formation of an obedient attitude to obey the rules and applicable laws including taxation. Discipline applied by members of Infantry Battalion 403 / WP causes self-awareness among members to comply with taxes.*

*Keywords: Tax Reporting Compliance, Leadership, Tax Awareness, Tax Socialization, and Military Agency Taxes*