

ABSTRAK

Penelitian ini bertujuan untuk memberikan bukti empiris dan menganalisis pengaruh sosialisasi pajak, tingkat pendidikan, tarif pajak, kualitas pelayanan, kesadaran pajak dan sanksi pajak terhadap kepatuhan wajib pajak mobil sehubungan dengan diberlakukannya pajak progresif di Provinsi Daerah Istimewa Yogyakarta. Penelitian ini merupakan penelitian deskriptif kuantitatif. Penelitian ini menerapkan metode survei menggunakan kuesioner yang dibagikan kepada wajib pajak mobil yang dikenakan tarif pajak progresif dan terdaftar di Kantor Samsat Kota/Kabupaten di Provinsi DIY. Teknik pengambilan data menggunakan *purposive sampling*. Hasil pengujian regresi menunjukkan bahwa sosialisasi pajak, tingkat pendidikan, tarif pajak, kualitas pelayanan, kesadaran pajak dan sanksi pajak berpengaruh secara positif dan signifikan terhadap kepatuhan wajib pajak mobil dalam membayar pajak.

Kata kunci: sosialisasi pajak, tingkat pendidikan, tarif pajak, kualitas pelayanan, kesadaran pajak, sanksi pajak dan kepatuhan wajib pajak mobil.

ABSTRACT

This research aimed to provide empirical evidence and analyze the effect of tax socialization, education level, tax rates, service quality, tax awareness and tax sanctions on car taxpayers compliance with the implementation of progressive taxes in Special Region of Yogyakarta. This research was descriptive quantitative research. This research applied a survey method using questionnaires given to car taxpayers who are subject to progressive tax rates and registered at the Samsat Office of Cities/Regencies in DIY Province. The data was gathered using a purposive sampling technique. The regression analysis shows that the tax socialization, education level, tax rates, quality of tax service, tax awareness and tax sanctions have a positive and significant effect on car taxpayer compliance in paying taxes.

Keywords: *taxation socialization, education level, tax rates, tax service quality, tax awareness, taxation sanctions and car taxpayer compliance.*