

ABSTRACT

The purpose of this study was to determine the effect of taxpayer awareness, socialization taxation, compliance and quality of service to the taxpayer to pay motor vehicle tax (PKB) Samsat Office III Semarang on both simultaneously (F test) or partially (t-test). Sampling was done by the method of incidental, the taxpayers who pay taxes PKB that happened to be found at the time the study was conducted. Respondent (sample) was determined by Slovin formula amounted to 100 people. This study used multiple linear regression analysis. The result showed that simultaneous taxation socialization and quality of service have a significant effect on tax compliance in paying taxes on CLA Samsat Office III Semarang. But for the variable awareness taxpayer has no effect on tax compliance in paying taxes on CLA Samsat Office III Semarang. Taxpayer awareness, socialization taxation, and quality service is partially significant effect on tax compliance in paying taxes on CLA Samsat Office III Semarang.

Keywords : *Taxpayer Compliance, Taxpayer Awareness, Socialization Taxation*

ABSTRAK

Tujuan penelitian ini adalah mengetahui pengaruh kesadaran wajib pajak, sosialisasi perpajakan, dan kualitas pelayanan terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor (PKB) pada Kantor Bersama Samsat III Kota Semarang baik secara serempak (uji F) maupun secara parsial (uji t). Pengambilan sampel dilakukan dengan metode analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa variabel sosialisasi perpajakan dan kualitas pelayanan berpengaruh signifikan terhadap kepatuhan wajib pajak dalam membayar PKB. Namun untuk variabel kesadaran wajib pajak tidak berpengaruh signifikan terhadap kepatuhan wajib pajak dalam membayar PKB pada Kantor Bersama Samsat III Kota Semarang. Kesadaran wajib pajak, sosialisasi perpajakan, dan kualitas pelayanan secara parsial berpengaruh signifikan terhadap kepatuhan wajib pajak dalam membayar PKB pada Kantor Bersama Samsat III Semarang.

Kata kunci : Kepatuhan Wajib Pajak, Kesadaran Wajib Pajak, Sosialisasi Perpajakan