

ABSTRAK

LILIS KARFINA AR, 2024. Analisis Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Bumi Bangunan (Studi di Desa Rantemario Kabupaten Mamuju). Dibimbing oleh : Pembimbing I Andi Arman dan Pembimbing II Masrullah.

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh masing-masing variabel yang digunakan dalam penelitian ini yaitu pemahaman pajak, kesadaran wajib pajak, dan sanksi pajak terhadap kepatuhan wajib pajak bumi bangunan di desa rantemario kabupaten mamuju. Jenis penelitian yang digunakan adalah kuantitatif. Pengumpulan data dilakukan dengan menggunakan metode observasi dan pembagian kuesioner sebanyak 93 responden yang dihitung berdasarkan rumus slovin dengan metode penentuan sampel adalah metode convenient sampling. Pengumpulan dilakukan dengan metode kuesioner dan diolah menggunakan SPSS Statistic.

Hasil penelitian menunjukkan bahwa pemahaman pajak, berdasarkan Uji statistik t, t hitung $3.907 >$ nilai t tabel 1.987 dan nilai signifikan $0,000 < 0,05$, sehingga H_0 ditolak dan H_a diterima. kesadaran wajib pajak berdasarkan Uji statistik t, t hitung $6.035 >$ nilai t tabel 1.987 dan nilai signifikan $0,000 < 0,05$. Sehingga H_0 ditolak dan H_a diterima. sanksi pajak berdasarkan Uji statistik t, t hitung $5.054 >$ nilai t tabel 1.987 dan nilai signifikan $0,000 < 0,05$. Sehingga H_0 ditolak dan H_a diterima. Hal ini menunjukkan bahwa pemahaman pajak, kesadaran wajib pajak, dan sanksi pajak berpengaruh terhadap kepatuhan wajib pajak bumi bangunan (studi di desa rantemario kabupaten mamuju).

Kata kunci: Kepatuhan Wajib Pajak, Pemahaman Pajak, Kesadaran Pajak, Sanksi Pajak

ABSTRACT

LILIS KARFINA AR, 2024. Analysis of Factors Affecting Property Taxpayer Compliance (Study in Rantemario Village, Mamuju Regency). Supervised by: Supervisor I Andi Arman and Supervisor II Masrullah.

This research aims to determine and analyze the influence of each variable used in this research, namely tax understanding, taxpayer awareness, and tax sanctions on property tax compliance by taxpayers in Rantemario village, Mamuju district. The type of research used is quantitative. Data collection was carried out using the observation method and distributing questionnaires to 93 respondents which was calculated based on the Slovin formula with the sample determination method being the convenient sampling method. Collection was carried out using a questionnaire method and processed using SPSS Statistics.

The research results show that tax understanding, based on the t statistical test, calculated $t = 3.907 > t$ table value 1.987 and a significant value of $0.000 < 0.05$, so that H_0 is rejected and H_a is accepted. taxpayer awareness based on the t statistical test, t calculated $6.035 > t$ table value 1.987 and a significant value of $0.000 < 0.05$. So H_0 is rejected and H_a is accepted. tax sanctions based on the t statistical test, calculated $t = 5.054 > t$ table value 1.987 and a significant value of $0.000 < 0.05$. So H_0 is rejected and H_a is accepted. This shows that tax understanding, taxpayer awareness, and tax sanctions influence taxpayer compliance with property taxes (study in Rantemario village, Mamuju district).

Keywords: Taxpayer Compliance, Tax Understanding, Tax Awareness, Tax Sanctions