

**Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak dalam
Membayar Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (Pbb P2) di
Desa Trihanggo**

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Penelitian ini bertujuan untuk mengetahui pengaruh kesadaran membayar pajak, pengetahuan perpajakan, sanksi perpajakan dan kualitas pelayanan perpajakan terhadap kepatuhan wajib pajak dalam membayar Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB P2) di Desa Trihanggo. Data penelitian ini diperoleh dari kuesioner yang telah diisi oleh 100 orang responden yang dipilih menggunakan metode *convenience sampling*. Pengolahan data dilakukan menggunakan program SPSS *statistic*. Hasil penelitian ini menunjukkan bahwa kesadaran membayar pajak dan sanksi perpajakan tidak berpengaruh terhadap tingkat kepatuhan wajib pajak dalam PBB P2 di Desa Trihanggo, sedangkan pengetahuan perpajakan dan kualitas pelayanan perpajakan berpengaruh terhadap tingkat kepatuhan wajib pajak dalam membayar PBB P2 di Desa Trihanggo.

Kata Kunci: Pengaruh, Kesadaran Wajib Pajak, Pengetahuan Perpajakan, Sanksi Perpajakan, Pelayanan Perpajakan, Kepatuhan Wajib Pajak

The Factors That Effected Taxpayer Compliance to Pay Land And Building Tax of Rural And Urban Areas in Desa Trihanggo

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This study aims to determine the effect of awareness of paying taxes, knowledge of taxation, tax sanctions and quality of tax services on taxpayer compliance in paying Rural and Urban Land and Building Tax (PBB-P2) in Trihanggo Village. The research data were obtained from a questionnaire that had been filled in by 100 respondents who were selected using the convenience sampling method. Data processing was performed using the SPSS statistical program. The results of this study indicate that the awareness of paying taxes and tax sanctions has no effect on the level of taxpayer compliance in PBB-P2 in Trihanggo Village, while tax knowledge and quality of tax services have an effect on the level of taxpayer compliance in paying PBB-P2 in Trihanggo Village.

Keywords: The effected, Tax Awareness, Tax Knowledge, Tax Penalty, Tax Services, Taxpayer Compliance