

ABSTRAK

Pengaruh Pemahaman Pajak, Pendapatan, Lingkungan Wajib Pajak dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak PBB di Kabupaten Bantul Yogyakarta

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Seluruh warga negara wajib membayar pajak namun pada kenyataannya penerimaan pajak di Indonesia masih kurang. Kurangnya pemahaman masyarakat terhadap pentingnya membayar pajak merupakan hal yang mendasar yang menyebabkan penerimaan negara dari pajak masih jauh dari yang ditargetkan oleh Pemerintah Indonesia. Banyak faktor yang menyebabkan kurangnya kepatuhan wajib pajak dalam membayar pajak yaitu seperti tingkat pemahaman pajak, pendapatan dari wajib pajak, lingkungan wajib pajak, sanksi pajak dan lain-lain. Untuk itu tujuan penelitian ini adalah untuk menganalisis bagaimana pengaruh pemahaman pajak, pendapatan wajib pajak, lingkungan wajib pajak dan sanksi pajak terhadap kepatuhan wajib Pajak Bumi dan Bangunan (PBB) di Kabupaten Bantul, Yogyakarta. Hasil penelitian pada uji t secara parsial variabel pemahaman pajak (X1) berpengaruh signifikan terhadap kepatuhan wajib pajak PBB (Y) di Kabupaten Bantul Yogyakarta. Variabel pendapatan (X2) secara parsial berpengaruh signifikan terhadap kepatuhan wajib pajak PBB (Y) di Kabupaten Bantul, Yogyakarta. Variabel Lingkungan (X3) secara parsial tidak berpengaruh signifikan terhadap kepatuhan wajib pajak PBB (Y) di Kabupaten Bantul Yogyakarta. Variabel sanksi pajak (X4) secara parsial berpengaruh signifikan terhadap kepatuhan wajib pajak PBB (Y) di Kabupaten Bantul Yogyakarta. Berdasarkan uji F secara simultan pemahaman pajak (X1), pendapatan (X2), lingkungan wajib pajak (X3), sanksi pajak (X4) berpengaruh signifikan terhadap kepatuhan wajib pajak PBB (Y) di Kabupaten Bantul Yogyakarta. Berdasarkan dari uji koefisien determinasi diketahui sebanyak 47% kepatuhan wajib pajak PBB(Y) di Kabupaten Bantul dapat dijelaskan oleh variabel pemahaman pajak (X1), pendapatan (X2), lingkungan wajib pajak (X3), sanksi pajak (X4) dan sisanya sebanyak 53% dipengaruhi variabel lain di luar penelitian.

Kata kunci: Kepatuhan Pajak, PBB, Wajib Pajak

ABSTRACT

***The Effect of Understanding Taxes, Income, Environment
Taxpayers and Tax Sanctions on Mandatory Compliance
PBB Tax in Bantul Regency, Yogyakarta***

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All citizens are required to pay taxes, but in reality tax revenue in Indonesia is still insufficient. Lack of public understanding of the importance of paying taxes is a fundamental thing that causes state revenues from taxes to be far from being targeted by the Indonesian government. Many factors cause the lack of taxpayer compliance in paying taxes, such as the level of understanding of taxes, income of taxpayers, taxpayer environment, tax sanctions and others. For this reason, the purpose of this research is to analyze how the influence of tax understanding, taxpayer income, taxpayer environment and tax sanctions on the compliance of taxpayers on land and building tax (PBB) in Bantul, Yogyakarta. The results of the research on the partial t test, the tax understanding variable (X1) has a significant effect on PBB taxpayer compliance (Y) in Bantul Regency, Yogyakarta. The income variable (X2) partially has a significant effect on land and building tax (PBB) taxpayer compliance (Y) in Bantul Regency, Yogyakarta. Environmental variable (X3) partially has no significant effect on taxpayer compliance (Y) in Bantul, Yogyakarta. The tax sanction variable (X4) partially has a significant effect on PBB taxpayer compliance (Y) in Bantul Regency, Yogyakarta. Based on the F test, the simultaneous understanding of tax (X1), income (X2), taxpayer environment (X3), tax sanctions (X4) has a significant effect on PBB taxpayer compliance (Y) in Bantul Regency, Yogyakarta. Based on the test of the coefficient of determination, it is known that 47% of PBB taxpayer compliance (Y) in Bantul Regency can be explained by the variable understanding of taxes (X1), income (X2), taxpayer environment (X3), tax sanctions (X4) and the remaining 53 % influenced by other variables outside the study.

Keywords: Tax Compliance, land and building tax (PBB), Tax