

ABSTRACT

This study aims to determine the effect of tax knowledge on motor vehicle taxpayer compliance, the effect of service quality on motor vehicle taxpayer compliance, the effect of taxation sanctions on motor vehicle taxpayer compliance and the effect of tax knowledge, service quality, tax sanctions on motor vehicle taxpayer compliance.

The population of this research is motor vehicle taxpayers in Samsat, Manggarai district with a sample of 100 respondents. The research data were obtained through a questionnaire. The sampling technique used random sampling, the data analysis technique used was multiple regression analysis while the hypothesis testing used the f test and t test. Based on the results of the analysis using the t test, it is known that partially knowledge of taxation and tax sanctions has a significant effect on motor vehicle taxpayer compliance, while service quality does not affect motor vehicle taxpayer compliance. Meanwhile, based on the results of the analysis using the F test, it is known that simultaneously knowledge of taxation, service quality and tax sanctions have a significant effect on motor vehicle taxpayer compliance.

Keywords: *Tax Knowledge, Service Quality, Tax Sanctions, Taxpayer Compliance*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh pengetahuan perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor, pengaruh kualitas pelayanan terhadap kepatuhan wajib pajak kendaraan bermotor, pengaruh sanksi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor dan pengaruh pengetahuan perpajakan, kualitas pelayanan, sanksi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor.

Populasi penelitian ini adalah wajib pajak kendaraan bermotor di samsat kabupaten manggarai dengan sampel sebanyak 100 responden. data penelitian ini diperoleh melalui kuesioner. teknik pengambilan sampel menggunakan random sampling, teknik analisis data yang digunakan adalah analisis regresi berganda sedang uji hipotesis menggunakan uji f dan uji t. berdasarkan hasil analisis dengan menggunakan uji t diketahui bahwa secara parsial pengetahuan perpajakan dan sanksi perpajakan berpengaruh signifikan terhadap kepatuhan wajib pajak kendaraan bermotor sedangkan kualitas pelayanan tidak berpengaruh terhadap kepatuhan wajib pajak kendaraan bermotor. Sedangkan berdasarkan hasil analisis dengan menggunakan uji F diketahui bahwa secara simultan pengetahuan perpajakan, kualitas pelayanan dan sanksi perpajakan berpengaruh signifikan terhadap kepatuhan wajib pajak kendaraan bermotor

Kata Kunci : Pengetahuan Perpajakan, Kualitas Pelayanan, Sanksi Perpajakan, Kepatuhan Wajib Pajak