INTISARI

Peneitian ini bertujuan untuk menguji dan memperoleh bukti empiris mengenai pengaruh pengetahuan perpajakan, sosialisasi pajak, sanksi pajak, motlivasi dan kesadaran wajib pajak terhadap kepatuhan wajib pajak pelaku Usaha Mikro Kecil dan Menengah di Kabupaten Temanggung.

Subyek penelitian ini adalah wajib pajak yang terdaftar di KPP Pratama Temanggung. Teknik pengambilan sampel menggunakan *incidental sampling*. Teknik pengumpulan data menggunakan kuesioner. Kuesioner disebar sebanyak 100 kuesioner. Kuesioner yang kembali sebanyak 100 kuesioner, tidak diisi dengan lengkap sebanyak 6 kuesioner, dan total kuesioner yang dapat diolah sebanyak 94 kuesioner. Demografi responden dalam penelitian ini dianalisis dengan statistik deskriptif. Kualitas instrument yang dihasilkan dalam penelitian ini diuji dengan uji validitas dan reliabilitas. Metode yang digunakan dalam menganalisis data yaitu regresi berganda dengan menggunakan SPSS 21. Teknik analisa data menggunakan uji asumsi klasik: uji normalitas, uji multikolinieritas, dan uji heteroskedastisitas.

Hasil penelitian ini menunjukkan bahwa pengetahuan perpajakan, sosialisasi pajak, motivasi dan kesadaran wajib pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak pelaku UMKM. Sedangkan variabel sanksi pajak berpengaruh negative dan tidak signifikan terhadap kepatuhan wajib pajak pelaku UMKM di Kabupaten Temanggung.

Kata Kunci: Pengetahuan Pajak, Sosialisasi Pajak, Sanksi Pajak, Motivasi, Kesadaran Wajib Pajak, Kepatuhan Wajib Pajak.

ABSTRACT

This research is to examine and gather empirical evidence about the effect of tax knowledge, socialization taxation, tax penalties, motivation and awareness taxpayer to tax compliance doer small and medium micro enterprises in Temanggung city.

The subject of this research is taxpayer that is listed in KPP Pratama Temanggung. The sample gathering technique that is used is incidental sampling. The gathering data technique uses questionnaire method. The questionnaires that were distributed were 100 questionnaires. The questionnaires that returns were 100 questionnaires, 6 questionnaires were not completely filled and the total questionnaires that could be analyzed were 94 questionnaires. The respondent demography of this research was analyzed with descriptive statistic. The instrument quality resulted from this research was examined with validity and reliability test. The method used to analyze the data was double regression by using SPSS 21. The analysis data technique used classic assumption test: normality test, multi-collinierity test, and heteroskedasticity test.

The result of this research shows that tax knowledge, socialization taxation, motivation and awareness taxpayer has positive and significant effect to tax compliance doer small and medium micro enterprises. While the variable tax penalties has negative and not significant effect to tax compliance doer small and medium micro enterprises in Temanggung city.

__Keyword__: Tax Knowledge, Socialization Taxation, Tax Penalties, Motivation, Awareness Taxpayer, Tax Compliance.