

## RINGKASAN

Penelitian ini merupakan penelitian kuantitatif dengan metode survei pada wajib pajak kendaraan bermotor di Kabupaten Cilacap. Penelitian ini berjudul: “Pengaruh Kenaikan Harga Jual Kendaraan Bekas, Pelayanan Fiskus, Biaya Kepatuhan, dan Sanksi Penghapusan Data Kendaraan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di Kabupaten Cilacap”.

Potensi pajak kendaraan di Kabupaten Cilacap cukup tinggi dan jumlah penerimaan yang ditargetkan pemerintah lumayan besar, namun realisasinya masih belum memenuhi target. Jumlah tunggakan pajak kendaraan dan berpotensi bodong di Kabupaten Cilacap cukup tinggi.

Tujuan penelitian ini adalah untuk menguji pengaruh kenaikan harga jual kendaraan bekas, pelayanan fiskus, biaya kepatuhan, dan sanksi penghapusan data kendaraan terhadap kepatuhan wajib pajak kendaraan bermotor.

Populasi pada penelitian ini adalah seluruh wajib pajak kendaraan bermotor di Kabupaten Cilacap. Jumlah sampel yang diambil dari populasi adalah 100 sampel. Pengambilan sampel menggunakan metode *Convenience Sampling*.

Berdasarkan hasil penelitian dan analisis data menggunakan regresi linear berganda dengan bantuan SPSS menunjukkan bahwa: (1) kenaikan harga jual kendaraan bekas berpengaruh positif signifikan terhadap kepatuhan wajib pajak, (2) pelayanan fiskus berpengaruh positif signifikan terhadap kepatuhan wajib pajak, (3) biaya kepatuhan berpengaruh negatif terhadap kepatuhan wajib pajak namun tidak signifikan, (4) sanksi penghapusan data kendaraan berpengaruh positif signifikan terhadap kepatuhan wajib pajak.

Implikasi dari kesimpulan tersebut yaitu untuk meningkatkan kepatuhan wajib pajak kendaraan bermotor, dirjen pajak / petugas kantor SAMSAT di Kabupaten Cilacap dapat mempertahankan dan meningkatkan kualitas pelayanan yang diberikan kepada wajib pajak, semakin memperluas wilayah layanan, memberikan edukasi dan melaksanakan secara tegas sanksi penghapusan data kendaraan kepada wajib pajak. Masyarakat diharapkan termotivasi dengan adanya kenaikan harga jual kendaraan bekas di pasaran dan mempertimbangkan adanya sanksi penghapusan data kendaraan untuk berperilaku patuh melaksanakan kewajibannya.

Kata Kunci: Harga, Fiskus, Biaya, Sanksi Penghapusan, Kepatuhan

## **SUMMARY**

*This research is a quantitative research with a survey method on motor vehicle taxpayers in Cilacap Regency. This research is entitled: "The Effect of Increasing Selling Price of Second Hand Vehicles, Tax Authority Services, Compliance Costs, and Vehicle Data Deletion Sanctions on Motor Vehicle Taxpayer Compliance in Cilacap Regency".*

*The potential for vehicle tax in Cilacap Regency is quite high and the amount of vehicle tax revenues has targeted by the government is quite large, but the realization has not approached the target. The amount of unpaid vehicle tax in Cilacap Regency is also quite high and it's vehicle data has the potential to be deleted.*

*The purpose of this research was to examine the effect of increasing selling price of second hand vehicles, tax authority services, compliance costs, and vehicle data deletion sanctions on motor vehicle taxpayer compliance.*

*The population in this research are all motor vehicle taxpayers in Cilacap Regency. The number of samples taken from the population is 100 samples. The sample in this research was taken using the Convenience Sampling method.*

*Based on the research results and data analysis using multiple linear regression with SPSS, it shows that: (1) increasing selling price of second hand vehicles have a significant positive effect on taxpayer compliance, (2) tax authority services have a significant positive effect on taxpayer compliance, (3) compliance costs have a negative effect on taxpayer compliance but not significant, (4) vehicle data deletion sanctions have a significant positive effect on taxpayer compliance.*

*The implication based on these conclusions is to increase motor vehicle tax compliance, the tax authorities / SAMSAT office staff in Cilacap Regency can maintain and improve the quality of service provided to taxpayers, further expand the service area, provide education and strictly implement vehicle data deletion sanctions to taxpayer. The taxpayers are expected to be motivated by the increasing selling prices of second-hand vehicles on the market and to consider with vehicle data deletion sanctions to behave obediently in carrying out the payment of vehicle tax.*

*Keywords: Price, Tax Authorities, Cost, Deletion Sanctions, Compliance*