

## RINGKASAN

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh variabel gaya kepemimpinan Kepala Desa/Lurah, sosialisasi perpajakan, sanksi perpajakan, dan pengetahuan peraturan perpajakan terhadap kepatuhan Wajib Pajak dalam membayar Pajak Bumi dan Bangunan Sektor Perdesaan dan Perkotaan (PBB-P2) di Kabupaten Brebes. Sampel dalam penelitian ini 100 responden yang merupakan Wajib Pajak PBB-P2 di 5 Kecamatan di Kabupaten Brebes. Metode *purposive sampling* digunakan dalam penentuan sampel penelitian ini. Data di analisis menggunakan *SPSS* versi 22. Hasil penelitian ini menunjukkan bahwa gaya kepemimpinan Kepala Desa/Lurah tidak berpengaruh terhadap kepatuhan WP PBB-P2. Sedangkan sosialisasi perpajakan, sanksi perpajakan, dan pengetahuan peraturan perpajakan berpengaruh positif terhadap kepatuhan WP PBB-P2 secara parsial. Hasil lainnya ditemukan bahwa gaya kepemimpinan Kepala Desa/Lurah, sosialisasi perpajakan, sanksi perpajakan, dan pengetahuan peraturan perpajakan berpengaruh secara simultan terhadap kepatuhan Wajib Pajak dalam membayar PBB-P2 di Kabupaten Brebes .

Kata kunci : gaya kepemimpinan Kepala Desa/Lurah, sosialisasi perpajakan, sanksi perpajakan, pengetahuan peraturan perpajakan, kepatuhan WP PBB-P2.

## SUMMARY

*The purpose of this study is to identify and analyze the effect of leadership style of headman, tax socialization, tax sanction, and tax knowledge on compliance of the land and building urban and rural tax. The sample in this study is 100 respondents taxes of the land and building urban and rural tax taxpayers in Brebes. Purposive sampling method is used in the determination of the sample. Data was analyzed by using SPSS 22 version. The result indicates that leadership style of headman has no effect on compliance of the land and building urban and rural tax. While, tax socialization, tax sanction, tax knowledge positively affect on compliance of the land and building urban and rural tax partially. However, leadership style of headman, tax socialization, tax sanction, and tax knowledge affect on compliance of the land and building urban and rural tax simultaneously.*

*Keywords : leadership style of headman, tax socialization, tax sanction, tax knowledge, compliance of the land and building urban and rural tax.*