ABSTRAKSI

Penelitian ini bertujuan untuk menguji pengaruh dari variabel kesadaran wajib pajak, pengetahuan pajak, sanksi perpajakan, dan akuntabilitas pelayanan publik berpengaruh terhadap kepatuhan wajib pajak kendaraan bermotor di Kabupaten Cilacap.

Populasi dalam penelitian ini adalah seluruh masyarakat Kabupaten Cilacap yang memiliki kendaraan bermotor dan terdaftar sebagai wajib pajak tahun 2017. Teknik penentuan sample digunakan yaitu *random sampling*. Sample penelitian ini sejumlah 100 orang wajib pajak kendaraan bermotor Kabupaten Cilacap tahun 2017. Teknik analisis data yang digunakan menggunakan analisis regresi linier berganda.

Hasil Penelitian ini menunjukan beberapa poin kesimpulan. Pertama, terdapat pengaruh positif dan signifikan antara kesadaran wajib pajak terhadap kepatuhan wajib pajak. Kedua, terdapat pengaruh positif dan signifikan antara pengetahuan perpajakan terhadap kepatuhan wajib pajak. Ketiga, terdapat pengaruh positif dan signifikan antara sanksi perpajakan terhadap kepatuhan wajib pajak. Keempat, terdapat pengaruh positif dan signifikan antara akuntabilitas pelayanan publik terhadap kepatuhan wajib pajak kendaraan bermotor Kabupaten Cilacap

Kata Kunci: Kesadaran Wajib Pajak, Pengetahuan Pajak, Sanksi Perpajakan, Akuntabilitas Pelayanan Publik, Kepatuhan Wajib Pajak

ABSTRACT

This study aims to examine the effect of tax awareness, knowledge of taxes, tax sanctions, and accountability of public services influencing vehicle taxp compliance in Cilacap Regency.

The population in this study were all Cilacap District residents who owned vehicles and were registered as 2017 taxpayers. The technique of determining the sample was used that is random sampling. The sample of this study was 100 vehicle taxpayers in Cilacap Regency in 2017. Data analysis techniques used were multiple linear regression analysis.

The results of this study show some conclusion points. First, there is a positive and significant influence between the awareness of taxpayers on taxpayer compliance. Second, there is a positive and significant influence between tax knowledge on tax compliance. Third, there is a positive and significant influence between tax sanctions on taxpayer compliance. Fourth, there is a positive and significant influence between the accountability of public services for motor vehicle taxpayer compliance in Cilacap Regency

Keywords: Taxpayer Awareness, Tax Knowledge, Tax Sanctions, Public Service Accountability, Taxpayer Compliance