

ABSTRACT

EFFECT OF IMPOSING SANCTIONS ON MOTOR VEHICLE TAX ADMINISTRATION OF COMPLIANCE PURWAKARTA TAXPAYERS OF MOTOR VEHICLES IN SAMSAT PURWAKARTA

Role as a source of tax revenue in the country to be very dominant , but still not optimal when viewed from taxpayers who have become obedient taxpayers . In fact , national solidarity towards self development claimant devotion and discipline . Therefore , all the Indonesian people should be aware that the increasingly enjoying the fruits of development to the tax liability of the people in the implementation of the greater development . Awareness of this responsibility to be a fundamental value in development and expected taxpayer compliance can be realized.

*This study entitled *Effect of Imposing Sanctions Against Motor Vehicle Tax Administration Taxpayer Compliance SAMSAT Motor Vehicles in Purwakarta* . The research aims to determine the level of tax compliance in the motor vehicle SAMSAT Purwakarta and to determine the influence of the imposition of administrative sanctions against the motor vehicle motor vehicle tax compliance in SAMSAT Purwakarta.*

Based on the research, results of the imposition of administrative sanctions motor vehicle tax in Purwakarta call centers can be said to be good and the level of tax compliance in the financial services sector Purwakarta motor vehicle can be said to be high . Effect of sanctioning motor vehicle tax administration on tax compliance of motor vehicles in Purwakarta SAMSAT of 0.728 indicating a strong relationship . Test results of the coefficient of determination sanctioning motor vehicle tax administration by 52.9 % effect on motor vehicle tax compliance . Hypothesis test results are positive between the imposition of administrative sanctions against the motor vehicle tax motor vehicle tax compliance.

Keywords: Administrative Sanctioning Motor Vehicle Tax, Motor Vehicle Tax Compliance

ABSTRAK

PENGARUH PENGENAAN SANKSI ADMINISTRASI PAJAK KENDARAAN BERMOTOR DI PURWAKARTA TERHADAP KEPATUHAN WAJIB PAJAK KENDARAAN BERMOTOR DI SAMSAT PURWAKARTA

Peran pajak sebagai sumber penerimaan dalam negeri menjadi sangat dominan, namun masih belum optimal jika dilihat dari wajib pajak yang belum menjadi wajib pajak patuh. Padahal, kebersamaan nasional menuju kemandirian pembangunan penuntut pengabdian dan disiplin yang tinggi. Oleh karena itu, setiap rakyat Indonesia harus sadar bahwa dengan semakin menikmati hasil-hasil pembangunan maka tanggung jawab rakyat terhadap pajak dalam pelaksanaan pembangunan semakin besar. Kesadaran akan tanggung jawab ini menjadi nilai fundamental dalam pembangunan dan diharapkan kepatuhan wajib pajak dapat diwujudkan.

Penelitian ini berjudul Pengaruh Pengenaan Sanksi Administrasi Pajak Kendaraan Bermotor Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di SAMSAT Purwakarta. Penelitian bertujuan untuk mengetahui tingkat kepatuhan wajib pajak kendaraan bermotor di SAMSAT Purwakarta dan untuk mengetahui besarnya pengaruh pengenaan sanksi administrasi kendaraan bermotor terhadap kepatuhan wajib pajak kendaraan bermotor di SAMSAT Purwakarta.

Berdasarkan hasil penelitian, pengenaan sanksi administrasi pajak kendaraan bermotor di Samsat Purwakarta dapat dikatakan baik dan tingkat kepatuhan wajib pajak kendaraan bermotor di Samsat Purwakarta dapat dikatakan tinggi. Pengaruh pengenaan sanksi administrasi pajak kendaraan bermotor terhadap kepatuhan wajib pajak kendaraan bermotor di SAMSAT Purwakarta sebesar 0,728 yang menunjukkan hubungan yang kuat. Hasil uji koefisien determinasi pengenaan sanksi administrasi pajak kendaraan bermotor memberikan pengaruh sebesar 52,9% atas kepatuhan wajib pajak kendaraan bermotor. Hasil uji hipotesis terdapat pengaruh positif antara pengenaan sanksi administrasi pajak kendaraan bermotor terhadap kepatuhan wajib pajak kendaraan bermotor.

**Kata kunci: Pengenaan Sanksi Administrasi Pajak Kendaraan Bermotor,
Kepatuhan Wajib Pajak Kendaraan Bermotor**