ABSTRAK

Tujuan penelitian untuk menganalisis pengetahuan pajak (X_1), pemahaman WP (X_2), kesadaaran WP (X_3) dan pelayanan fiskus (X_4) terhadap kepatuhan WP (Y). Populasi sebanyak 1.580 UMKM dan sampel sebanyak 94 responden. Teknik analisis data yaitu regresi linear berganda dan asumsi klasik. Hasil pengujian secara parsial variabel independen yaitu X_1 dan X_4 tidak berpengaruh variabel dependen, sedangkan variabel X_2 dan X_3 pengaruh terhadap variabel dependen. Secara simultan semua varibal independen (X_1,X_2,X_3 dan X_4) berpengaruh signifikan terhadap variabel dependen (Y). Terdapat korelasi yang sangat kuat antara variabel independen dengan dependen (nilai R square = 0,771), dan besarnya persentase yaitu 48,4% dan sisanya 51,6% dapat dijelaskan oleh variabel lain diluar lingkup penelitian yang tidak dilakukan.

Kata kunci: Pengetahuan, Pemahaman, Kesadaran, Pelayanan Fiskus, Kepatuhan Wajib Pajak.

ABSTRACT

The purpose of this research at KPP Pratama Medan Barat is to analyze tax knowledge (X1), taxpayer understanding (X2), taxpayer awareness (X3) and tax service (X4) on taxpayer compliance (Y). The population is 1,580 MSMEs and the sample is 94 respondents. The data analysis technique is multiple linear regression and classical assumptions. The results of the partial test of the independent variables, namely X1 and X4 have no effect on the dependent variable, while the X2 and X3 variables have no effect on the dependent variable. Simultaneously all independent variables (X1, X2, X3 and X4) have a significant effect on the dependent variable (Y). There is a very strong correlation between the independent and dependent variables (value of R square = 0.771), and the magnitude of the percentage is 48.4% and the remaining 51.6% can be explained by other variables outside the scope of research that were not carried out.

Keywords: Taxpayer Knowledge, Taxpayer Understanding, Taxpayer Awareness, Fiscus Service, Taxpayer Compliance