ABSTRAK

Sinta Ariska, 71200311057, Pengaruh Penerapan Sanksi Perpajakan dan Layanan E-Samsat Terhadap Kepatuhan Wajib Pajak dalam Pembayaran Pajak Kendaraan Bermotor di Kantor Samsat Medan Utara, Dosen Pembimbing I M. Sahnan, S.E., M.M dan Pembimbing II Faty Rahmarisa, S.E., M.Ec.

Penelitian ini bertujuan untuk mengetahui (1) pengaruh penerapan sanksi perpajakan terhadap kepatuhan wajib pajak dan (2) pengaruh layanan e-samsat terhadap kepatuhan wajib pajak. Subjek penelitian ini adalah seluruh wajib pajak yang ada di sumatera utara. Penelitian ini bersifat populatif dengan jumlah responden sebanyak 100 orang. Metode pengumpulan data melalui survei kuesioner. Teknik analisis data yang digunakan dalam penelitian ini yaitu uji validitas dan realibilitas, uji asumsi klasik, analisis regresi linier berganda, uji T dan uji F serta uji koefisien determinasi.

Hasil penelitian menunjukan bahwa (1) Penerapan Sanksi Perpajakan Berdasarkan data yang diolah sikap sanksi memberikan hasil t hitung sebesar 1.700 < 1,984. Sehingga dapat ditarik kesimpulan bahwa Penerapan Sanksi Perpajakan berpengaruh positif terhadap kepatuhan wajib pajak. (2) Layanan E-Samsat Berdasarkan data yang diolah kontrol perilaku persiapan memberikan hasil t hitung sebesar sebesar 236 < 1,984. Layanan E-Samsat berpengaruh positif terhadap kepatuhan wajib pajak. Kepatuhan wajib pajak diketahui nilai signifikan untuk pengaruh X1,X2 secara simultan terhadap Y adalah sebesar 0,000 < 0,05 dan nilai F hitung 1,499 < F tabel (3,09) maka Hipotesis diterima.

Kata Kunci : *Penerapan Sanksi Perpajakan, Layanan E-Samsat, Kepatuhan Wajib Pajak, Kantor Samsat Medan Utara*

ABSTRACT

Sinta Ariska, 71200311057, The Effect of the Application of Tax Sanctions and E-Samsat Services on Taxpayer Compliance in Motor Vehicle Tax Payment at the North Medan Samsat Office, Supervisor I M. Sahnan, S.E., M.M and Supervisor II Faty Rahmarisa, S.E., M.Ec.

This study aims to determine (1) the effect of the application of tax sanctions on taxpayer compliance and (2) the effect of e-samsat services on taxpayer compliance. The subjects of this study are all taxpayers in North Sumatra. This research is populative with 100 respondents. Data collection method through questionnaire survey. The data analysis techniques used in this study are validity and reality tests, classical assumption tests, multiple linear regression analysis, T test and F test and determination coefficient test.

The results showed that (1) Application of Tax Sanctions Based on the processed data, the attitude of sanctions gave a calculated t result of 1700 < 1,984. So it can be concluded that the Application of Tax Sanctions has a positive effect on taxpayer compliance. (2) E-Samsat Service Based on the processed data, the preparatory behavior control gave a calculated t result of 236 < 1,984. The E-Samsat service has a positive effect on taxpayer compliance. The taxpayer's compliance is known to have a significant value for the effect of X1.X2 simultaneously on Y is 0.000 < 0.05 and the calculated F value is1.499 < F table (3.09) then the hypothesis is accepted.

Keywords : Application of Tax Sanctions, E-Samsat Services, Taxpayer Compliance, North Medan Samsat Office