

ABSTRACT

This study aims to determine the realization and potential of tax on boarding houses in Bangkalan district, as well as the the duty to pay taxes. The writer focused on boarding houses located in sub-district of Kamal, by taking 20 people as informants. This thesis used interview, survey, and documentation techniques to obtain the data from informants. Moreover, triangulation on processing data also applied to test the validity of the data obtained. As the result of the study, it is known that 11 out of 20 informants only pay land and building tax and not included the boarding tax itself. There are 4 factors that affect a person not to pay tax: the lack of knowledge in tax, the responsibility and self awareness to pay tax, the effect of tax services given to taxpayers, and the ownership of NPWP on tax compliance. Based on the result of the study, it can be concluded that the potential and the realization of tax revenue to government in sub-district of Kamal is not fully optimal.

Keywords: Tax, Boarding House Tax, Local Own-source Revenue

ABSTRAK

Penelitian ini bertujuan untuk mengetahui realisasi dan potensi pajak rumah kos di Kabupaten Bangkalan serta untuk mengetahui perilaku wajib pajak. Peneliti memfokuskan pada seluruh usaha rumah kos yang berada di Kecamatan Kamal, peneliti mengambil 20 sebagai informan. Dengan informasi yang didapat menggunakan wawancara, survey, dokumentasi, peneliti juga menggunakan metode triangulasi sebagai alat untuk menguji validitas data yang diperoleh.

Berdasarkan hasil penelitian diketahui bahwa dari 20 informan terdapat 11 informan yang hanya membayar pajak bumi dan bangunan bukan pajak rumah kos. Terdapat 4 faktor yang menjadi penyebab seorang wajib pajak tidak membayar pajak, yaitu Pengaruh Pengetahuan Wajib Pajak Terhadap Kepatuhan Wajib Pajak, Pengaruh Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak, Pengaruh Pelayanan Pajak Terhadap Kepatuhan Pajak, Pengaruh Kepemilikan NPWP Terhadap Kepatuhan Pajak, bahwa potensi dan realisasi penerimaan pajak di Kecamatan Kamal belum sepenuhnya optimal.

Kata Kunci : Pajak, Rumah Kos, Pendapatan Asli Daerah (PAD)