

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh penerapan e-SAMSAT, kualitas layanan fiskus, sosialisasi perpajakan, dan sanksi perpajakan terhadap kepatuhan wajib pajak kendaraan bermotor di Kabupaten Sidoarjo. Penelitian ini menggunakan pendekatan kuantitatif. Data diperoleh melalui penyebaran kuesioner kepada wajib pajak kendaraan bermotor yang terdaftar di Kabupaten Sidoarjo dan pernah melakukan pembayaran pajak, baik secara langsung maupun melalui sistem e-SAMSAT. Teknik pengambilan sampel menggunakan *purposive sampling* dengan jumlah responden sebanyak 102 orang. Data yang terkumpul dianalisis menggunakan analisis regresi linier berganda dengan bantuan program SPSS versi 25. Hasil penelitian menunjukkan bahwa penerapan e-SAMSAT dan sanksi perpajakan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak kendaraan bermotor. Sementara itu, kualitas layanan fiskus dan sosialisasi perpajakan tidak berpengaruh signifikan terhadap kepatuhan wajib pajak. Hasil uji simultan (uji F) menunjukkan bahwa keempat variabel independen secara bersama-sama berpengaruh signifikan terhadap kepatuhan wajib pajak kendaraan bermotor. Penelitian ini diharapkan dapat memberikan kontribusi bagi pengembangan ilmu pengetahuan di bidang perpajakan serta menjadi bahan pertimbangan bagi instansi terkait dalam upaya meningkatkan kepatuhan wajib pajak kendaraan bermotor di Kabupaten Sidoarjo.

Kata Kunci : e-Samsat, Kualitas Layanan Fiskus, Sosialisasi Perpajakan, Sanksi Perpajakan, Kepatuhan Wajib Pajak

ABSTRACT

This study aims to analyze the effect of e-SAMSAT implementation, the quality of tax authorities' services, tax socialization, and tax sanctions on motor vehicle taxpayer compliance in Sidoarjo Regency. This study used a quantitative approach. Data were obtained by distributing questionnaires to motor vehicle taxpayers registered in Sidoarjo Regency who had previously paid their taxes, either directly or through the e-SAMSAT system. The sampling technique used purposive sampling, with 102 respondents. The collected data were analyzed using multiple linear regression analysis with the help of SPSS version 25. The results showed that e-SAMSAT implementation and tax sanctions had a positive and significant effect on motor vehicle taxpayer compliance. Meanwhile, the quality of tax authorities' services and tax socialization did not significantly influence taxpayer compliance. The results of the simultaneous test (F-test) indicated that all four independent variables jointly had a significant effect on motor vehicle taxpayer compliance. This research is expected to contribute to the development of scientific knowledge in the field of taxation and serve as a reference for relevant agencies in efforts to improve motor vehicle taxpayer compliance in Sidoarjo Regency.

Keywords: e-Samsat, Quality of Tax Service, Tax Socialization, Tax Sanctions, Taxpayer Compliance