

ABSTRACT
**THE INFLUENCE OF TAX SOCIALIZATION, TAXPAYER AWARENESS,
SERVICE QUALITY, AND TAX SANCTIONS ON TAXPAYER
COMPLIANCE IN PAYING FOUR-WHEELED VEHICLE TAX**
(Survey at SAMSAT Ciamis Regency)

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This study aims to determine: (1) Tax socialization, taxpayer awareness, service quality, and tax sanctions on taxpayer compliance in paying four-wheeled vehicle tax. (2) The effect of tax socialization, taxpayer awareness, service quality, and tax sanctions partially on taxpayer compliance in paying four-wheeled vehicle tax. (3) The effect of tax socialization, taxpayer awareness, service quality, and tax sanctions simultaneously on taxpayer compliance in paying four-wheeled vehicle tax. The population in this study is taxpayers who own four-wheeled vehicles. The method used in this research is quantitative with a survey approach and the analysis method uses multiple linear regression. Sample selection using the slovin technique and obtained a sample of 100 people. The results of this study indicate that: (1) Tax socialization, taxpayer awareness, service quality, and tax sanctions affect taxpayer compliance in paying four-wheeled vehicle tax. (2) Partially tax socialization, taxpayer awareness, and tax sanctions have a positive and significant effect on taxpayer compliance in paying four-wheeled vehicle tax. While the quality of service has no effect on taxpayer compliance in paying four-wheeled vehicle tax. (3) Simultaneously tax socialization, taxpayer awareness, service quality, and tax sanctions have a positive and significant effect on taxpayer compliance in paying four-wheeled vehicle tax.

Keywords: taxation socialization, taxpayer awareness, service quality, tax sanctions, taxpayer compliance

ABSTRAK
PENGARUH SOSIALISASI PERPAJAKAN, KESADARAN WAJIB
PAJAK, KUALITAS PELAYANAN, DAN SANKSI PERPAJAKAN
TERHADAP KEPATUHAN WAJIB PAJAK DALAM MEMBAYAR
PAJAK KENDARAAN RODA EMPAT
(Survei pada SAMSAT Kabupaten Ciamis)

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Penelitian ini bertujuan untuk mengetahui: (1) Sosialisasi perpajakan, kesadaran wajib pajak, kualitas pelayanan, dan sanksi perpajakan terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan roda empat. (2) Pengaruh sosialisasi perpajakan, kesadaran wajib pajak, kualitas pelayanan, dan sanksi perpajakan secara parsial terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan roda empat. (3) Pengaruh sosialisasi perpajakan, kesadaran wajib pajak, kualitas pelayanan, dan sanksi perpajakan secara simultan terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan roda empat. Populasi dalam penelitian ini yaitu wajib pajak yang memiliki kendaraan roda empat. Metode yang digunakan dalam penelitian ini adalah kuantitatif dengan pendekatan survei dan metode analisis menggunakan regresi linear berganda. Pemilihan sampel dengan menggunakan teknik slovin dan memperoleh sampel sebanyak 100 orang. Hasil penelitian ini menunjukkan bahwa: (1) Sosialisasi perpajakan, kesadaran wajib pajak, kualitas pelayanan, dan sanksi perpajakan berpengaruh terhadap Kepatuhan wajib pajak dalam membayar pajak kendaraan roda empat. (2) Secara parsial sosialisasi perpajakan, kesadaran wajib pajak, dan sanksi perpajakan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan roda empat. Sedangkan kualitas pelayanan tidak berpengaruh terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan roda empat. (3) Secara simultan sosialisasi perpajakan, kesadaran wajib pajak, kualitas pelayanan, dan sanksi perpajakan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan roda empat.

Kata kunci: sosialisasi perpajakan, kesadaran wajib pajak, kualitas pelayanan, sanksi perpajakan, kepatuhan wajib pajak