ABSTRAK

Penelitian ini bertujuan untuk mengetahui: pengaruh kesadaran wajib pajak, sanksi pajak, kualitas pelayanan petugas pajak dan nasionalisme terhadap kepatuhan wajib pajak di Kecamatan Patean, Kabupaten Kendal, Jawa Tengah. Populasi dalam penelitian ini adalah seluruh wajib pajak Bumi dan Bangunan di Kecamatan Patean. Sedangkan sampel dalam penelitian ini diambil secara random sebanyak 128 orang. Analisis regresi linier berganda digunakan untuk melakukan analisis data penelitian. Hasil penelitian ini menunjukkan: kesadaran wajib pajak tidak berpengaruh terhadap kepatuhan wajib pajak; sanksi pajak berpengaruh positif terhadap kepatuhan wajib pajak; kualitas pelayanan petugas pajak berpengaruh positif terhadap kepatuhan wajib pajak; nasionalisme tidak berpengaruh terhadap kepatuhan wajib pajak.

Kata Kunci : Kesadaran, Sanksi, Kualitas, Nasionalisme, dan Kepatuhan WPBB.

ABSTRACT

This research aims to determine: the effect of tax awareness, sanctions, service quality and nationalism on tax compliance. The population in this research is the entire taxpayer is land and building in Patean, Kendal. While the sample in this research by using the random as many as 128 people. Multiple linear regression analysis was used to analyze research data. The results showed: tax awareness did not affect tax compliance; sanctions has a significant positive effect on tax compliance; quality of service has a significant positive effect on tax compliance; nationalism did not has a significant positive effect on tax compliance.

Keywords: Awareness, Sanctions, Quality, Nationalism and Compliance of WPBB.