

PERAN LINGKUNGAN SOSIAL TERHADAP KEPATUHAN WAJIB PAJAK

(Studi pada Wajib Pajak Orang Pribadi yang Teraftar di Kantor Pelayanan Pajak Pratama Singaraja)

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ABSTRAK

Penelitian ini dilaksanakan dengan tujuan menguji peran lingkungan sosial/norma subjektif dalam kerangka teori perilaku terencana yang terdiri dari aspek *gender*, umur, religiusitas, tingkat pendidikan, serta tingkat penghasilan terhadap niat berperilaku patuh pajak pada wajib pajak orang pribadi yang teregistrasi di KPP Pratama Singaraja. Penelitian ini memakai pendekatan kuantitatif dengan metode penelitian survey. Teknik penentuan sampel yakni *purposive sampling* berjumlah 347. Data didapatkan melalui kuesioner yang didistribusikan secara *online* melalui *google form*. Metode dan teknik analisis yaitu analisis regresi linear berganda serta uji anova (1 jalur) menggunakan program SPSS.

Hasil penelitian menyatakan (1) *Gender* berpengaruh positif dan signifikan terhadap niat berperilaku patuh pajak, (2) Terdapat perbedaan secara signifikan antara umur dengan niat berperilaku patuh pajak, (3) Religiusitas memiliki pengaruh positif signifikan terhadap niat berperilaku patuh, (4) Tingkat pendidikan memiliki pengaruh positif signifikan terhadap niat berperilaku patuh, serta (5) Tingkat penghasilan memiliki pengaruh positif signifikan terhadap niat berperilaku patuh.

Kata Kunci: Teori perilaku terencana, Lingkungan sosial,
Niat berperilaku patuh pajak

ROLE OF SOCIAL ENVIRONMENT IN TAX OBLIGATIONS

(Study of Individual Taxpayers Registered at Singaraja Pratama Tax Office)

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ABSTRACT

This study aimed to find out the role of the social environment (subjective norms) within the framework theory of planned behavior consisting of aspects of gender, age, religiosity, level of education, and level of income towards the intention to behave in tax compliance with individual taxpayers registered at the Pratama Singaraja Tax Office. This research used a quantitative approach with survey research method. The technique of determining the sample is purposive sampling, with a total sample of 347. The data were collected through questionnaire which distributed online via Google form. Data analysis methods and techniques used are multiple linear regression analysis and ANOVA test (1 lane) by using SPSS program.

The results of this study state (1) Gender has a positive and significant effect toward the intention to behave in tax compliance, (2) There is a significant difference between age and intention to behave in tax compliance, (3) Religiosity has a positive and significant effect toward intention to behave in tax compliance, (4) The level of education has a positive and significant effect toward the intention to behave in tax compliance, and (5) The level of income has a positive and significant effect toward the intention to behave in tax.

Keywords: *Theory of planned behavior, Social environment, Intention to behave tax compliance*