SOSIALISASI PAJAK MEMODERASI PENGARUH PEMAHAMAN PAJAK DAN PENERAPAN INSENTIF PAJAK TERHADAP KEPATUHAN WAJIB PAJAK KENDARAAN BERMOTOR PADA KANTOR SAMSAT BULELENG

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ABSTRAK

Pajak Kendaraan Bermotor (PKB) termasuk kategori pajak daerah yang berkedudukan sebagai kontributor terbesar pada struktur penerimaan Pendapatan Asli Daerah (PAD). Namun, data menyajikan adanya tunggakan pembayaran PKB sebesar 55,17% pada tahun 2023 yang mencerminkan ketidakpatuhan wajib pajak, sehingga berpotensi mengurangi penerimaan daerah dan berdampak negatif pada PAD. Berdasarkan teori atribusi, penelitian ini ditujukan untuk mengeksplorasi peran sosialisasi dalam memperkuat pengaruh pemahaman pajak dan penerapan insentif pajak terhadap kepatuhan wajib pajak kendaraan bermotor. Wajib pajak kendaraan bermotor di Kabupaten Buleleng menjadi populasi terjangkau penelitian ini. Selanjutnya, sampel minimal ditentukan dengan perangkat lunak *G*Power*. Data dihimpun melalui kuesioner dan dianalisis dengan pendekatan *Moderated Regression Analysis*. Secara parsial, disimpulkan bahwa variabel pemahaman pajak dan penerapan insentif pajak memiliki pengaruh positif dan signifikan terhadap kepatuhan wajib pajak kendaraan bermotor. Akan tetapi, sosialisasi pajak tidak terbukti memperkuat pengaruh pemahaman pajak dan penerapan insentif pajak terhadap kepatuhan wajib pajak kendaraan bermotor secara signifikan.

Kata-kata kunci: kepatuhan pajak, pemahaman pajak, penerapan insentif pajak, sosialisasi pajak, pajak kendaraan bermotor.

TAX SOCIALIZATION MODERATES THE EFFECT OF TAX UNDERSTANDING AND APPLICATION OF TAX INCENTIVES ON MOTOR VEHICLE TAXPAYER COMPLIANCE AT THE SAMSAT BULELENG OFFICE

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ABSTRACT

*Motor Vehicle Tax (PKB) is a regional tax that serves as the most significant contributor to the Regional Original Revenue (PAD) structure. However, data shows the existence of PKB payment arrears of 55.17% in 2023, reflecting the low compliance of taxpayers. This non-compliance has the potential to reduce regional revenue and negatively impact PAD. Grounded in attribution theory, this study aims to evaluate the role of tax socialization in strengthening the influence of tax understanding and the implementation of tax incentives on motor vehicle taxpayer compliance. The study focuses on motor vehicle taxpayer in Buleleng Regency as the accessible population. Furthermore, the minimum sample was determined using G*Power software. Data were collected through questionnaires and analyzed using the Moderated Regression Analysis approach. The findings reveal that tax understanding and the implementation of tax incentives have a positive and significant effect on motor vehicle taxpayer compliance. However, tax socialization has not been proven to strengthen the impact of tax understanding and the application of tax incentives on motor vehicle taxpayer compliance significantly.*

Keywords: tax compliance, tax understanding, tax incentives, tax socialization, motor vehicle tax