PENGARUH PEMAHAMAN PERATURAN PAJAK, KETEGASAN SANKSI PAJAK, DAN KEMUDAHAN APLIKASI PERPAJAKAN TERHADAP KEPATUHAN PAJAK PEMERINTAH DESA

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ABSTRAK

Penelitian ini terdapat tujuan menganalisapengaruh pemahaman peraturan pajak, ketegasan sanksi pajak, serta kemudahan aplikasi perpajakan terhadap kepatuhan pajak pemerintah desa. Jenis penelitian ini bersifat kuantitatif dan memanfaatkan instrumen angket dengan skala penilaian Likert sebagai metode pengumpulan data. Data yang terkumpul diolah memakai program SPSS. Populasi penelitian meliputi seluruh pemerintah desa di Kabupaten Buleleng yang berjumlah 129 desa. Sampel yang digunakan adalah total populasi, yaitu seluruh kaur keuangan desa di Kabupaten Buleleng. Analisis data memakai statistik deskriptif, uji asumsi klasik, uji kualitas data, serta pengujian berupa hipotesis. Hasil dari penelitian yakni pemahaman peraturan pajak dan ketegasan sanksi pajak memiliki pengaruh terhadap kepatuhan pajak pemerintah desa, kemudahan aplikasi perpajakan tidak memengaruhi kepatuhan pajak pemerintah desa.

Kata Kunci : Kepatuhan pajak pemerintah desa, pemahaman peraturan pajak, ketegasan sanksi pajak, kemudahan aplikasi perpajakan

THE EFFECT OF UNDERSTANDING TAX REGULATIONS, THE FIRMNESS OF TAX SANCTIONS, AND THE EASE OF TAX APPLICATIONS ON VILLAGE GOVERNMENT TAX COMPLIANCE

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ABSTRACT

This study aims to analyze the effect of understanding tax regulations, the firmness of tax sanctions, and the ease of tax applications on village government tax compliance. This type of research is quantitative and utilizes a questionnaire instrument with a Likert rating scale as a data collection method. The collected data were processed using the SPSS program. The study population included all village governments in Buleleng Regency, totaling 129 villages. The sample used was the total population, namely all village finance clerks in Buleleng Regency. Data analysis used descriptive statistics, classical assumption tests, data quality tests, and hypothesis testing. The results of the study are the understanding of tax regulations and the firmness of tax sanctions have an influence on village government tax compliance, the ease of taxation applications does not affect village government tax compliance.

Keywords: *Village government tax compliance, understanding of tax regulations, firmness of tax sanctions, ease of taxation applications.*