

**SKEPTISME MEMODERASI HUBUNGAN SIKAP, NORMA SUBJEKTIF,
DAN KONTROL PERILAKU DIRI TERHADAP
KEPATUHAN WAJIB PAJAK**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh sikap, norma subjektif, dan kontrol perilaku diri terhadap kepatuhan wajib pajak di KPP Pratama Singaraja. Penelitian ini dilakukan pada Wajib Pajak Orang Pribadi non-karyawan yang terdaftar dan aktif menjalankan kewajiban perpajakan di wilayah kerja KPP Pratama Singaraja. Jenis penelitian ini merupakan penelitian kuantitatif. Sampel penelitian ditentukan menggunakan metode *purposive sampling* sesuai dengan kriteria yang telah ditetapkan dalam penelitian, dengan responden berjumlah 280 wajib pajak. Data yang digunakan merupakan data primer yang diperoleh melalui penyebaran kuesioner kepada responden. Data dianalisis menggunakan metode *Partial Least Square–Structural Equation Modeling* (PLS-SEM) dengan tahapan analisis meliputi evaluasi model pengukuran (*outer model*), evaluasi model struktural (*inner model*), serta pengujian hipotesis dan efek moderasi. Hasil penelitian menunjukkan bahwa sikap, norma subjektif, dan kontrol perilaku diri berpengaruh positif terhadap kepatuhan wajib pajak. Selain itu, skeptisme terbukti memoderasi hubungan antara variabel-variabel tersebut dengan kepatuhan wajib pajak, sehingga memperkuat pengaruh langsung yang terjadi. Temuan ini menegaskan bahwa kepatuhan wajib pajak dipengaruhi oleh faktor psikologis dan sosial yang bekerja secara simultan dalam membentuk perilaku perpajakan.

Kata Kunci: Sikap, Norma Subjektif, Kontrol Perilaku Diri, Skeptisme, Kepatuhan Wajib Pajak, *Theory of Planned Behavior*.

***SKEPTICISM MODERATES THE RELATIONSHIP BETWEEN ATTITUDE,
SUBJECTIVE NORMS, AND PERCEIVED BEHAVIORAL CONTROL ON
TAXPAYER COMPLIANCE***

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ABSTRACT

This study aims to analyze the effect of attitude, subjective norms, and perceived behavioral control on taxpayer compliance at KPP Pratama Singaraja. The research was conducted on non-employee individual taxpayers who are registered and actively fulfilling their tax obligations within the jurisdiction of KPP Pratama Singaraja. This study employed a quantitative research design. The sample was determined using purposive sampling based on predetermined criteria, with a total of 280 taxpayers as respondents. The data used were primary data collected through questionnaires distributed to the respondents. Data were analyzed using the Partial Least Square–Structural Equation Modeling (PLS-SEM) method, which included the evaluation of the measurement model (outer model), the structural model (inner model), as well as hypothesis testing and moderation effect analysis. The results indicate that attitude, subjective norms, and perceived behavioral control have a positive effect on taxpayer compliance. Furthermore, skepticism is proven to moderate the relationship between these variables and taxpayer compliance, thereby strengthening the direct effects observed. These findings confirm that taxpayer compliance is influenced by psychological and social factors that simultaneously shape tax behavior.

Keywords: Attitude, Subjective Norms, Perceived Behavioral Control, Skepticism, Taxpayer Compliance, Theory of Planned Behavior.