

**PENGARUH KESADARAN WAJIB PAJAK, DISKON PAJAK, DAN  
SANKSI PAJAK TERHADAP KEPATUHAN WAJIB PAJAK PADA  
KANTOR SAMSAT BULELENG**

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**ABSTRAK**

Penelitian ini dilatarbelakangi oleh masih rendahnya tingkat kepatuhan wajib pajak kendaraan bermotor di Kabupaten Buleleng yang berpotensi menghambat optimalisasi penerimaan pajak daerah. Permasalahan tersebut diduga dipengaruhi oleh tingkat kesadaran wajib pajak, pemberian diskon pajak, serta penerapan sanksi pajak. Penelitian ini bertujuan untuk menganalisis pengaruh kesadaran wajib pajak, diskon pajak, dan sanksi pajak terhadap kepatuhan wajib pajak kendaraan bermotor di Kabupaten Buleleng. Penelitian ini menggunakan pendekatan kuantitatif asosiatif dengan populasi wajib pajak kendaraan bermotor yang terdaftar di Kantor SAMSAT Buleleng. Jumlah sampel penelitian sebanyak 119 responden. Data primer dikumpulkan melalui penyebaran kuesioner berbasis skala likert, kemudian dianalisis menggunakan statistik deskriptif, uji kualitas data, uji asumsi klasik, analisis regresi linier berganda, serta uji hipotesis dengan bantuan program SPSS. Hasil penelitian menunjukkan bahwa kesadaran wajib pajak, diskon pajak, dan sanksi pajak secara parsial berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak kendaraan bermotor. Hasil penelitian ini mendukung *Theory of Planned Behavior* (TPB) yang menjelaskan bahwa perilaku kepatuhan wajib pajak dipengaruhi oleh sikap wajib pajak terhadap kewajiban perpajakan, tekanan sosial dari lingkungan sekitar, serta persepsi kemudahan atau kendala dalam memenuhi kewajiban perpajakan. Hasil Uji Koefisien Determinasi menunjukkan bahwa variabel independen mampu memprediksi variasi dalam variabel dependen sebesar 61,3%. Penelitian ini memiliki keterbatasan pada cakupan wilayah, penggunaan pendekatan teoritis, serta karakteristik responden, sehingga penelitian selanjutnya disarankan untuk memperluas wilayah penelitian, mengintegrasikan pendekatan teori lain seperti *Slippery Slope Framework*, serta mempertimbangkan karakteristik responden yang lebih beragam guna memperoleh hasil yang lebih komprehensif.

Kata Kunci: kepatuhan pajak, kesadaran wajib pajak, diskon pajak, sanksi pajak, dan pajak kendaraan bermotor

**THE INFLUENCE OF TAXPAYER AWARENESS, TAX DISCOUNTS, AND  
TAX SANCTIONS ON TAXPAYER COMPLIANCE AT THE BULELENG  
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**ABSTRACT**

*This research is motivated by the relatively low level of motor vehicle taxpayer compliance in Buleleng Regency, which has the potential to hinder the optimization of regional tax revenue. This issue is presumed to be influenced by taxpayer awareness, tax discounts, and tax sanctions. The purpose of this study is to analyze the effect of taxpayer awareness, tax discounts, and tax sanctions on motor vehicle taxpayer compliance in Buleleng Regency. This study employs an associative quantitative approach with a population of motor vehicle taxpayers registered at the SAMSAT Office in Buleleng. The sample size consists of 119 respondents. Primary data were collected through the distribution of likert scale-based questionnaires and analyzed using descriptive statistics, data quality tests, classical assumption tests, multiple linear regression analysis, and hypothesis testing with the assistance of SPSS software. The results indicate that taxpayer awareness, tax discounts, and tax sanctions partially have a positive and significant effect on motor vehicle taxpayer compliance. These findings support the Theory of Planned Behavior (TPB), which explains that taxpayer compliance behavior is influenced by attitudes toward tax obligations, social pressures from the surrounding environment, and perceived ease or difficulty in fulfilling tax obligations. The coefficient of determination test shows that the independent variables are able to explain 61.3% of the variation in the dependent variable. This study is limited in terms of research area, theoretical approach, and respondent characteristics; therefore, future research is recommended to expand the research scope, integrate additional theoretical frameworks such as the Slippery Slope Framework, and consider more diverse respondent characteristics to obtain more comprehensive results..*

*Keywords: tax compliance, taxpayer awareness, tax discounts, tax sanctions, and motor vehicle tax*