

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh tingkat pendapatan, penagihan pajak, dan modernisasi sistem administrasi perpajakan secara parsial maupun simultan terhadap kepatuhan wajib pajak kendaraan bermotor.

Penelitian ini menggunakan pendekatan kuantitatif data primer. Jumlah sampel yang digunakan dalam penelitian ini sebanyak 160 wajib pajak kendaraan bermotor di Kabupaten Karawang yang dihitung berdasarkan rumus *Hair* dengan metode penentuan sampel adalah *accidental sampling*. Pengumpulan data dilakukan dengan metode kuesioner dan dianalisis menggunakan regresi linear berganda dengan *software* SPSS 16.

Hasil penelitian ini menunjukkan bahwa tingkat pendapatan tidak berpengaruh terhadap kepatuhan wajib pajak kendaraan bermotor, sedangkan penagihan pajak dan modernisasi sistem administrasi perpajakan berpengaruh terhadap kepatuhan wajib pajak kendaraan bermotor. Secara simultan tingkat pendapatan, penagihan pajak, dan modernisasi sistem administrasi perpajakan berpengaruh terhadap kepatuhan wajib pajak kendaraan bermotor.

Kata kunci : *Pajak, Pendapatan, Modernisasi, Penagihan, Kepatuhan.*

ABSTRACT

This study aims to determine the effect of income levels, tax collection, and modernization of the tax administration sistem partially or simultaneously on motor vehicle taxpayer compliance.

This study uses a quantitative approach to primary data. The number of samples used in this study were 160 motor vehicle taxpayers in Karawang Regency which were calculated based on the Hair formula with the method of determining the sample was accidental sampling. Data was collected using a questionnaire method and analyzed using multiple linear regression with SPSS 16 software.

The results og this study indicate that the level of income does not affect the compliance of motorized vehicle taxpayer, while tax collection and modernization of the tax administration sistem affect the compliance of motor vehicle taxpayers. Simultaneously the level of income, tax collection, and modernization of the tax administration sistem affect the compliance of motorized vehicle taxpayers.

Keywords: Tax, Revenue, Modernization, Billing, Compliance.



