PENGARUH SISTEM PEMUNGUTAN PAJAK KENDARAAN BERMOTOR MELALUI LAYANAN *DRIVE THRU* DAN SANKSI PAJAK TERHADAP KEPATUHAN WAJIB PAJAK

DI SAMSAT KOTA CIMAHI

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Sistem pemungutan pajak kendaraan bermotor melalui layanan drive thru dan sanksi pajak terhadap kepatuhan wajib pajak kendaraan bermotor di SAMSAT Kota Cimahi, baik secara simultan maupun parsial.

Populasi penelitian di wilayah kerja SAMSAT Kota Cimahi, menggunakan 100 sampel dengan metode *nonprobality sampling*. Data yang digunakan dalam penelitian ini adalah primer berupa kuesioner yang dibagikan kepada wajib pajak kendaraan bermotor. Rancangan pengujian hipotesis yang digunakan adalah uji normalitas, uji multikolinieritas, uji heterokedastisitas, uji analisis regresi linear berganda, uji analisis koefisien determinasi, uji simultan (uji F) dan uji parsial (uji t).

Hasil penelitian menunjukan bahwa secara simultan sistem pemungutan pajak kendaraan bermotor melalui layanan drive thru dan sanksi pajak terhadap kepatuhan wajib pajak di SAMSAT Kota Cimahi sudah baik. pengaruh sistem pemungutan pajak kendaraan bermotor melalui layanan drive thru dan sanksi pajak terhadap kepatuhan wajib pajak.

Kata Kunci: Kepatuhan Wajib Pajak, Sanksi Pajak, Sistem Pemungutan Pajak Kendaraan Bermotor Melalui Layanan *Drive Thru*

THE INFLUENCE OF THE MOTOR VEHICLE TAX COLLECTION SYSTEM THROUGH DRIVE THRU SERVICES AND TAX PENALTIES ON TAXPAYER COMPLIANCE AT CIMAHI CITY SAMSAT

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ABSTRACT

This study aims to determine the effect of motor vehicle tax collection system through drive thru services and tax sanctions on compliance of motor vehicle taxpayers at SAMSAT Cimahi City, both simultaneously and partially.

The research population in the working area of SAMSAT Cimahi City, using 100 samples with the nonprobality Sampling method. The data used in this study are primary in the form of questionnaires distributed to motor vehicle taxpayers. The hypothesis testing design used is normality test, multicollinearity test, heteroscedasticity test, multiple linear regression analysis test, correlation analysis test, determination coefficient analysis test, simultaneous test (F test) and partial test (t test).

The results showed that simultaneously the motor vehicle tax collection system through drive thru services and tax sanctions on taxpayer compliance at SAMSAT Cimahi City was good. The effect of motor vehicle tax collection system through drive thru services and tax penalties on taxpayer compliance.

Keywords: Motor Vehicle Tax Collection System Through Drive Thru Service Tax Sanctions, Taxpayer Compliance