

**PENGARUH KESADARAN, PENGETAHUAN, PERSEPSI, TINGKAT
KEPERCAYAAN TERHADAP KEMAUAN MEMBAYAR PAJAK: STUDI
KASUS PADA WAJIB PAJAK PRIBADI DI KANTOR PELAYANAN
PAJAK (KPP) PRATAMA SEMARANG TIMUR**

ALLOYSIUS BRIAN PRATOMO

*Program Studi Akuntansi - S1, Fakultas Ekonomi & Bisnis,
Universitas Dian Nuswantoro Semarang*

URL : <http://dinus.ac.id/>

Email : 212201101782@mhs.dinus.ac.id

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kesadaran membayar pajak, pengetahuan dan pemahaman tentang peraturan perpajakan, persepsi tentang efektifitas sistem perpajakan, tingkat kepercayaan sistem pemerintahan dan hukum terhadap kemauan membayar pajak. Unit sampel adalah 100 orang WPOP di KPP Pratama Semarang Timur.

Teknik analisis digunakan regresi berganda dengan asumsi klasik. Hasil regresi: $Y = 0,430X_1 + 0,166X_2 + 0,178X_3 + 0,325X_4$. Berdasarkan hasil penelitian, disimpulkan: (1) Kesadaran membayar pajak berpengaruh positif dan signifikan terhadap kemauan membayar pajak; (2) Pengetahuan dan pemahaman tentang peraturan perpajakan berpengaruh positif dan signifikan terhadap kemauan membayar pajak; (3) Persepsi tentang efektifitas sistem perpajakan berpengaruh positif dan signifikan terhadap kemauan membayar pajak; dan (4) Tingkat kepercayaan pada sistem pemerintahan dan hukum berpengaruh positif dan signifikan terhadap kemauan membayar pajak.

Kata Kunci : kesadaran, pengetahuan, persepsi, kepercayaan, kemauan membayar pajak, WPOP

**THE EFFECT OF AWARENESS, KNOWLEDGE, PERCEPTIONS,
TRUST LEVEL ON WILLINGNESS TO PAY TAX: A CASE STUDY ON
INDIVIDUAL TAX PAYER IN TAX SERVICE OFFICE PRATAMA EAST
SEMARANG**

ALLOYSIUS BRIAN PRATOMO

*Program Studi Akuntansi - S1, Fakultas Ekonomi & Bisnis,
Universitas Dian Nuswantoro Semarang*

URL : <http://dinus.ac.id/>

Email : 212201101782@mhs.dinus.ac.id

ABSTRACT

The aims of this research is to analyze the effect of the tax paying awareness, the knowledge and understanding of tax laws, the perception of the effectiveness of the tax systems, the level of trust on government and legal system toward the willingness to pay taxes. The object of this research is Tax Service Office Pratama East Semarang. Sample unit is individual tax payers in Tax Service Office Pratama East Semarang that consist of 100 respondents.

The technique analysis used is multiple regression with classic assumption. The result of regression is: $Y = 0,430X_1 + 0,166X_2 + 0,178X_3 + 0,325X_4$. Based on the result, could be concluded that: (1) the tax paying awareness positive affect on the willingness to pay taxes; (2) the knowledge and understanding of tax laws positive affect on the willingness to pay taxes; (3) the perception of the effectiveness of the tax systems positive affect on the willingness to pay taxes; and (4) the level of trust of government and legal system positive affect on the willingness to pay taxes;

Keyword : awareness, knowledge, perception, trust, willingness to pay taxes, individual taxpayer