

## ABSTRAK

**Nicky Elvira NIM: 7152220017. Pengaruh Pengetahuan Perpajakan, Kesadaran Wajib Pajak, Sanksi Pajak dan Program Samsat Corner Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. Skripsi, Jurusan Akuntansi Program Studi Akuntansi, Fakultas Ekonomi Universitas Negeri Medan 2019.**

Permasalahan dalam penelitian ini adalah bahwa tingkat kepatuhan masyarakat dalam membayar pajak kendaraan bermotor di Sumatera Utara masih belum optimal. Ada 4.344.234 juta kendaraan bermotor belum membayar pajak. Itu sudah termasuk semua jenis kendaraan. Sedangkan total jumlah kendaraan yang terdata di Sumatera Utara ada 5.937.220. Tujuan dari penelitian ini adalah untuk memperoleh bukti pengaruh pengetahuan perpajakan, kesadaran wajib pajak, sanksi pajak, dan program samsat corner terhadap kepatuhan wajib pajak kendaraan bermotor.

Populasi dalam penelitian ini adalah semua wajib pajak kendaraan bermotor yang membayar pajak kendaraannya melalui Samsat *Corner Plaza Medan Fair*, Samsat *Corner Centre Point*, dan Samsat *Corner Sun Plaza*. Pengambilan sampel dalam penelitian ini dilakukan dengan metode *accidental sampling*. Jumlah sampel yang digunakan dalam penelitian ini sebanyak 39 responden. Teknik pengumpulan data dalam penelitian ini dilakukan dengan menyebarkan kuesioner. Teknik analisis data dalam penelitian ini dilakukan dengan uji validitas, uji reabilitas, uji asumsi klasik (uji normalitas, uji multikolinearitas, uji heteroskedastisitas), analisis regresi berganda, dan uji f.

Hasil penelitian ini menunjukkan bahwa pengetahuan perpajakan, kesadaran wajib pajak, sanksi pajak dan program samsat corner berpengaruh positif terhadap kepatuhan wajib pajak kendaraan bermotor.

Kesimpulan dari penelitian mengenai pengetahuan perpajakan, kesadaran wajib pajak, sanksi pajak dan program samsat corner terhadap kepatuhan wajib pajak kendaraan bermotor maka dapat diambil kesimpulan bahwa pengetahuan perpajakan, kesadaran wajib pajak, sanksi pajak dan program samsat corner berpengaruh positif terhadap kepatuhan wajib pajak kendaraan bermotor.

**Kata Kunci:** kepatuhan wajib pajak kendaraan bermotor, pengetahuan perpajakan, kesadaran wajib pajak, sanksi pajak, program samsat corner

### ***Abstract***

**Nicky Elvira NIM: 7152220019. Influence of Tax Knowledge, Taxpayer Awareness, Tax Sanction, and Samsat Corner Program on Tax Compliance Paying Vehicle Tax. Essay, Accounting Department, Accounting Study Program, Faculty of Economics, Universitas Negeri Medan 2019.**

*The problem in this research is that the level of community compliance in paying vehicle tax in North Sumatra is still not optimal. There are 4,344,234 million vehicles not yet paying taxes. That includes all types of vehicles. While the total number of vehicles recorded in North Sumatra is 5,937,220. The purpose of this research was to obtain evidence of the influence of tax knowledge, taxpayer awareness, tax sanctions, and the Samsat Corner program on vehicle taxpayer compliance.*

*The population in this research were all vehicle taxpayers who paid their vehicle tax through Samsat Corner Plaza Medan Fair, Samsat Corner Center Point, and Samsat Corner Sun plaza. The sampling in this research was conducted by accidental sampling method. The number of samples used in this research were 39 respondents. Data collection techniques in this research were carried out by distributing questionnaires. Technical data analysis in this research was conducted by validity test, reliability test, classical assumption test (normality test, multicollinearity test, heteroscedasticity test), multiple regression analysis, and test f.*

*The results of this research indicate that knowledge of taxation, awareness of taxpayers, tax sanctions and samsat corner programs have a positive effect on vehicle taxpayer compliance.*

*The conclusion of research about knowledge of taxation, awareness of taxpayers, tax sanctions and samsat corner program on vehicle taxpayer compliance, it can be concluded that taxation knowledge of taxpayer awareness, tax sanctions and samsat corner program has a positive effect on vehicle taxpayer compliance.*

***Keywords: compliance taxpayers vehicle, tax knowledge, taxpayer awareness, tax sanction, samsat corner program.***