

# **PENGARUH FAKTOR DEMOGRAFI, PENGETAHUAN PERPAJAKAN DAN SANKSI PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK**

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## **ABSTRAK**

Pada Tahun 2015-2018, terjadi penurunan tingkat kepatuhan Wajib Pajak Orang Pribadi (WPOP) di KPP Padang 1. Penelitian ini bertujuan untuk menguji secara empiris dan menganalisis pengaruh faktor demografi, pengetahuan perpajakan dan sanksi perpajakan terhadap kepatuhan pajak. Penelitian ini menggunakan metode *Convenience Sampling Desain* terhadap wajib pajak orang pribadi di KPP Padang 1. Metode pengumpulan data melalui kuesioner dan selanjutnya data dianalisis menggunakan analisis regresi linier berganda.

Hasil uji regresi ditemukan bahwa tingkat pendidikan, pengetahuan perpajakan dan sanksi perpajakan berpengaruh secara signifikan, sedangkan umur, jenis kelamin, status pernikahan, jenis pekerjaan dan tingkat penghasilan tidak berpengaruh signifikan terhadap kepatuhan pajak. Secara simultan variabel faktor demografi, pengetahuan perpajakan dan sanksi perpajakan berpengaruh secara signifikan terhadap kepatuhan wajib pajak.

**Kata Kunci : Faktor Demografi, Pengetahuan Perpajakan, Sanksi Perpajakan, Kepatuhan Wajib Pajak.**

***EFFECT OF DEMOGRAPHIC FACTORS, KNOWLEDGE TAXATION AND  
TAX SANCTIONS ON TAX COMPLIANCE***

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***ABSTRACT***

*In 2015-2018, there was a decrease in compliance Personal Tax Payer (WPOP) at Padang KPP 1. This study aims to examine empirically and analyze the influence of demographic factors, knowledge of taxation and tax sanctions on tax compliance. This study uses the method Convenience Sampling Design for individual tax payers at Padang KPP 1. Methods of collecting data through questionnaires and then the data were analyzed using multiple linear regression analysis.*

*The regression test results found that the level of education, knowledge of taxation and taxation sanctions significantly influence, while age, sex, marital status, type of work and income level did not significantly influence tax compliance. Simultaneously demographic factors, tax knowledge and tax sanctions significantly influence tax compliance.*

***Keywords : Demographic Factors, Taxation Knowledge, Tax Sanction, Tax Compliance.***