

**PENGARUH PENGETAHUAN PAJAK, SANKSI PAJAK DAN  
SOSIALISASI PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK  
DI KANTOR PELAYANAN PAJAK PRATAMA PEKANBARU  
SENAPELAN**

**Avin Waldy Adinu<sup>1</sup>, Dandes Rifa<sup>1</sup>, Popi Fauziati<sup>2</sup>**

Jurusan Akuntansi, Fakultas Ekonomi, Universitas Bung Hatta

Email : [Avinwaldyadinu@gmail.com](mailto:Avinwaldyadinu@gmail.com)

**ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh pengetahuan pajak, sanksi pajak dan sosialisasi perpajakan terhadap kepatuhan wajib pajak di kota Pekanbaru. Populasi meliputi 102619 wajib pajak yang terdaftar di KPP Pratama Pekanbaru Senapelan. Sampel dipilih berdasarkan metode *Insidental Sampling* dengan jumlah responden 100 orang. Data diperoleh dengan membagikan kuesioner secara langsung kepada responden. Uji kualitas data dilakukan melalui uji instrument dan uji asumsi klasik selanjutnya dilakukan uji hipotesis menggunakan *multiple linear regression* dengan bantuan program SPSS versi 24

Hasil pengujian hipotesis menunjukkan bahwa pengetahuan pajak, sanksi pajak dan sosialisasi perpajakan berpengaruh positif signifikan terhadap kepatuhan wajib pajak

**Kata kunci** : Pengetahuan pajak, sanksi pajak, sosialisasi perpajakan, kepatuhan wajib pajak

THE EFFECT OF TAX KNOWLEDGE, TAX SANCTIONS AND TAX SOCIALIZATION OF TAX  
MANDATORY COMPLIANCE IN THE PRATAMA TAXI PRIVATE OFFICE OF PEKANBARU  
SENAPELAN

Avin Waldy Adinu<sup>1</sup>, Dandes Rifa<sup>1</sup>, Popi Fauziati<sup>2</sup>

Accounting Department, Faculty of Economics, Bung Hatta University

Email: Avinwaldyadinu@gmail.com

ABSTRACT

This research aims to test the influence of tax knowledge, tax sanctions and socialization of taxation on compliance with taxpayers in Pekanbaru City. The population includes 102619 taxpayers enrolled in KPP Pratama Pekanbaru Senapelan. Samples were chosen based on the incidental Sampling method with a total of 100 people. Data is obtained by sharing the questionnaire directly with the respondent. The data quality test is done through instrument test and the next classic assumption test is conducted hypothesis test using multiple linear regression with the help of SPSS program version 24

Hypothesized testing results show that tax knowledge, tax sanctions and taxation socialization have significant positive effect on taxpayer compliance

Keywords: tax knowledge, tax sanctions, taxation socialization, taxpayer compliance