

**PENGARUH PENGETAHUAN PERPAJAKAN DAN KESADARAN
WAJIB PAJAK TERHADAP KEPATUHAN PAJAK TENAGA KERJA
MUDA DENGAN TINGKAT PENGHASILAN SEBAGAI VARIABEL
MODERASI DI KOTA YOGYAKARTA**

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INTISARI

Penelitian ini berlandaskan pada Teori Atribusi dan *Theory of Planned Behavior* (TPB) dengan tujuan untuk menganalisis pengaruh pengetahuan perpajakan dan kesadaran wajib pajak terhadap kepatuhan pajak, serta menilai peran tingkat penghasilan sebagai variabel moderasi dalam hubungan tersebut. Menggunakan pendekatan kuantitatif dengan metode survei, penelitian ini melibatkan 230 responden dari kalangan tenaga kerja muda usia 16–30 tahun di Kota Yogyakarta yang dipilih melalui teknik *non-probability sampling* dengan pendekatan *purposive sampling*. Data dikumpulkan melalui kuesioner daring (Google Forms) dan dianalisis menggunakan metode *Structural Equation Modeling–Partial Least Square* (SEM-PLS). Hasil penelitian menunjukkan bahwa pengetahuan perpajakan dan kesadaran wajib pajak berpengaruh positif dan signifikan terhadap kepatuhan pajak. Selain itu, tingkat penghasilan terbukti memoderasi secara signifikan pengaruh pengetahuan perpajakan terhadap kepatuhan pajak, namun tidak berperan signifikan dalam memperkuat pengaruh kesadaran wajib pajak terhadap kepatuhan. Temuan ini mengindikasikan bahwa peningkatan kepatuhan pajak melalui jalur pengetahuan lebih efektif dipengaruhi oleh tingkat penghasilan dibandingkan melalui jalur kesadaran.

Kata kunci: pengetahuan perpajakan, kesadaran wajib pajak, kepatuhan pajak, tingkat penghasilan, tenaga kerja muda, sistem self-assessment

***THE INFLUENCE OF TAX KNOWLEDGE AND TAXPAYER AWARENESS
ON TAX COMPLIANCE AMONG YOUNG WORKERS WITH INCOME
LEVEL AS A MODERATING VARIABLE IN YOGYAKARTA CITY***

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ABSTRACT

This research is based on Attribution Theory and the Theory of Planned Behavior (TPB), with the objective of analyzing the influence of tax knowledge and taxpayer awareness on tax compliance, as well as examining the moderating role of income level in these relationships. A quantitative approach was employed using a survey method, involving 230 respondents from the young workforce aged 16–30 years in Yogyakarta City. The sampling technique used was non-probability sampling with a purposive sampling approach. Data were collected through an online questionnaire distributed via Google Forms and analyzed using Structural Equation Modeling with the Partial Least Squares (SEM-PLS) method. The results indicate that both tax knowledge and taxpayer awareness have a positive and significant influence on tax compliance. Additionally, income level significantly moderates the relationship between tax knowledge and tax compliance. However, income level does not significantly moderate the influence of taxpayer awareness on compliance. These findings suggest that income level strengthens tax compliance more effectively through the enhancement of tax knowledge than through taxpayer awareness.

Keywords: tax knowledge, taxpayer awareness, tax compliance, income level, young workforce, self-assessment system