

INTISARI

Penelitian ini dilakukan dengan tujuan menganalisis pengaruh kewajiban moral dan pengetahuan pajak terhadap kepatuhan wajib pajak kendaraan bermotor di Daerah Istimewa Yogyakarta. Penelitian ini dilaksanakan dengan pendekatan kuantitatif melalui metode survei. Responden penelitian ini berjumlah 167 orang. Teknik analisis data meliputi pengujian instrumen penelitian, pengujian asumsi klasik, dan pengujian hipotesis menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan kewajiban moral berpengaruh positif signifikan terhadap kepatuhan wajib pajak kendaraan bermotor. Kemudian, pengetahuan pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak kendaraan bermotor.

Kata kunci: pajak kendaraan bermotor, kewajiban moral, pengetahuan pajak

ABSTRACT

This study aims to analyze the influence of moral obligation and tax knowledge on motor vehicle taxpayer compliance in the Special Region of Yogyakarta. The research employs a quantitative approach using a survey method. The study involves 167 respondents. Data analysis techniques include testing the research instruments, conducting classical assumption tests, and testing the hypotheses using multiple linear regression analysis. The results indicate that moral obligation has a positive and significant effect on motor vehicle taxpayer compliance. Furthermore, tax knowledge also has a positive and significant effect on motor vehicle taxpayer compliance.

Keyword: motor vehicle tax, moral obligation, tax knowledge