

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh pengetahuan pajak terhadap kepatuhan pajak melalui kepercayaan. Variabel terikat penelitian ini adalah kepatuhan pajak sukarela. Variabel bebas terdiri dari pengetahuan pajak dan kepercayaan.

Penelitian ini dilakukan dengan metode survei menggunakan kuesioner. Penelitian ini menggunakan sampel sebanyak 108 responden yang merupakan wiraswasta yang tergolong dalam Usaha Mikro, Kecil, dan Menengah (UMKM) di Daerah Istimewa Yogyakarta. Pengambilan sampel dilakukan dengan metode *purposive sampling*. Hipotesis penelitian ini diuji dengan menggunakan SEM-PLS.

Hasil penelitian menunjukkan bahwa pengetahuan pajak berpengaruh positif dan signifikan terhadap kepatuhan pajak sukarela, pengetahuan pajak berpengaruh positif dan signifikan terhadap kepercayaan, dan kepercayaan berpengaruh positif dan signifikan terhadap kepatuhan pajak sukarela. Hasil lain menunjukkan bahwa kepercayaan memediasi secara parsial pengaruh pengetahuan pajak terhadap kepatuhan pajak sukarela.

Kata kunci: kepatuhan pajak sukarela, pengetahuan pajak, kepercayaan.

ABSTRACT

The purposes of this research is to examine the effect of tax knowledge towards voluntary tax compliance through trust. The dependent variable was voluntary tax compliance. The independent variables were tax knowledge and trust.

This research was conducted by survey method using a set of questionnaire. The population of this research was Small-Medium Enterprises (SMEs) entrepreneurs in Special Region of Yogyakarta. Research sample was selected by purposive sampling methods. There were 108 useable responses that were processed by using SEM-PLS. Samples of this research selected by purposive sampling. The research hypotheses was tested with SEM-PLS.

The result of this research indicated that tax knowledge positively and significantly affected voluntary tax compliance, tax knowledge positively and significantly affected trust, and trust positively and significantly affected voluntary tax compliance. Other results indicated that trust partially mediated tax knowledge towards voluntary tax participation.

Keywords: voluntary tax compliance, tax knowledge, trust.