

ABSTRAK

Sindy Dwi Belawati. 2024. Analisis Tingkat Kepatuhan Wajib Pajak Sebagai Dampak Fenomena Tunggakan Pembayaran Pajak Bumi dan Bangunan (Desa Segulung Kecamatan Dagangan Kabupaten Madiun). Tugas Akhir. Program Studi D3 Manajemen Pajak, Fakultas Ekonomi dan Bisnis, UNIVERSITAS PGRI MADIUN. Pembimbing (I) Dr.Karuniawati Hasanah, S.E.,M.M (II) Rihan Mustafa Zahri S.E.,M.Ak

Penelitian ini bertujuan untuk mengetahui seberapa besar tingkat kepatuhan wajib pajak dalam melakukan pembayaran pajak PBB-P2 pada Desa Segulung Kecamatan Dagangan Kabupaten Madiun. Penelitian ini menggunakan metode deskriptif kualitatif. Data pada penelitian ini berupa data primer dan sekunder yang diperoleh melalui wawancara, observasi, dan penyebaran kuesioner. Menggunakan sampel sebanyak 50 orang yang terdiri dari 1 perangkat Desa Segulung, 1 pegawai penagihan PBB-P2 Badan Pendapatan Daerah Kabupaten Madiun, dan 2 ketua RT Desa Segulung. Hasil penelitian menunjukkan piutang PBB-P2 Desa Segulung masih meningkat, ditunjukkan pada penerimaan tahun 2023 mencapai Rp.18.606.175. Dari hasil analisis indikator dapat disimpulkan responden umumnya memahami PBB-P2 sebagai pajak atas tanah dan bangunan serta sumber dana pembangunan negara, terdapat kekurangan dalam pemahaman subjek dan pelaporan pajak, dengan skor rata-rata 2.10 dan 2.08. Sosialisasi oleh petugas desa dinilai kurang efektif, dengan skor rata-rata 1.65, namun kontrol petugas sedikit memotivasi kepatuhan dengan skor 3.00. Kepatuhan wajib pajak dalam melaporkan kepemilikan dan pembayaran tepat waktu juga rendah, dengan skor rata-rata 1.33 dan 1.77. Oleh karena itu, diperlukan peningkatan pengetahuan dan kontrol untuk meningkatkan kepatuhan demi mendukung pembangunan desa.

Kata kunci : Pajak Bumi dan Bangunan (PBB-P2), Kepatuhan Wajib Pajak, Pengetahuan Pajak, Kontrol Petugas Desa

ABSTRACT

Sindy Dwi Belawati. 2024. Analysis of Taxpayer Compliance Levels as an Impact of Land and Building Tax Payment Arrears Phenomenon (Segulung Hamlet, Dagangan District, Madiun Regency). D3 Thesis. Tax Management Vocational Department, Faculty of Economics and Business, UNIVERSITAS PGRI MADIUN. Supervisor (I) Dr.Karuniawati Hasanah, S.E.,M.M (II) Rihan Mustafa Zahri S.E.,M.Ak

This research aims to determine the level of taxpayer compliance in paying the Land and Building Tax-P2 (PBB-P2) in Segulung Village, Dagangan Subdistrict, Madiun Regency. This study uses a qualitative descriptive method. The data in this study consist of primary and secondary data obtained through interviews, observations, and the distribution of questionnaires. The sample consists of 50 individuals, including 1 Segulung Village official, 1 PBB-P2 tax collector from the Regional Revenue Agency of Madiun Regency, and 2 heads of Segulung Village neighborhood associations (RT). The results indicate that PBB-P2 receivables in Segulung Village are still increasing, with revenue in 2023 reaching IDR 18,606,175. The analysis of indicators shows that respondents generally understand PBB-P2 as a tax on land and buildings and as a source of national development funding. However, there is a lack of understanding regarding the subjects and reporting of taxes, with average scores of 2.10 and 2.08, respectively. Village officials' socialization efforts are considered ineffective, with an average score of 1.65, but the control by officials slightly motivates compliance, scoring 3.00. Taxpayer compliance in reporting ownership and timely payments is also low, with average scores of 1.33 and 1.77. Therefore, improving knowledge and control is necessary to enhance compliance and support village development.

Keywords : Land and Building Tax (PBB-P2), Taxpayer Compliance, Tax Knowledge, Control of Village Officers