ABSTRAK

Diah Ayu Faraseptiana Saputri 2026, Persepsi Wajib Pajak atas Penerapan Opsen Pajak Kendaraan Bermotor: Studi Kasus di Kabupaten Madiun. Tugas Akhir. Program Studi D3 Manajemen Pajak, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS. (II) Sendy Dwi Aryanto, S.Pd., M.Ak., CSRS, CSRA, Cert.DA

Kebijakan opsen Pajak Kendaraan Bermotor yang berlaku sejak Januari 2025 berdasarkan Undang-Undang Nomor 1 Tahun 2022 tentang HKPD menimbulkan tanggapan beragam di kalangan wajib pajak, sementara kesalahpahaman masyarakat berpotensi memicu ketidakpatuhan. Penelitian ini bertujuan mengetahui persepsi wajib pajak Kabupaten Madiun terhadap penerapan opsen PKB serta pemahaman mereka atas kontribusinya bagi Pendapatan Asli Daerah. Kajian menggunakan teori atribusi Weiner melalui tiga dimensi, yaitu *locuf of control, stability,* dan *controllability*, sebagai kerangka analisis persepsi. Penelitian menggunakan metode kualitatif dengan pendekatan studi kasus di Badan Pendapatan Daerah Kabupaten Madiun, dengan data digali melalui wawancara semi terstruktur, observasi, dan dokumentasi terhadap enam wajib pajak dan satu pegawai Bapenda. Hasil penelitian menunjukkan pengetahuan wajib pajak terhadap istilah opsen PKB masih rendah akibat minimnya sosialisasi, namun kepatuhan membayar pajak tetap tinggi karena didorong kesadaran kewajiban. Penelitian ini menyimpulkan bahwa kepatuhan pajak tidak selalu berbanding lurus dengan literasi kebijakan wajib pajak.

Kata Kunci: Persepsi Wajib Pajak, Opsen Pajak Kendaraan Bermotor, Teori Atribusi, Kepatuhan pajak, Pendapatan Asli Daerah

ABSTRAK

Diah Ayu Faraseptiana Saputri 2026, Taxpayers Perceptions of the Implementation of Opsen Motor Vehicle Tax: A Case Study in Madiun Regency. Thesis. Diploma 3 Tax Management Study Program, Faculty of Economic and Business, PGRI MADIUN UNIVERSITY. Mentor (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS. (II) Sendy Dwi Haryanto, S.Pd., M.Ak., CSRS., CSRA., Cert.DA

The Motor Vehicle Tax opsen policy, effective since January 2025 under Law No.1 of 2022 concerning Financial Relations between the Central Government and Regional Government (HKPD), while public misunderstandings have the potential to trigger noncompliance. This study aims to determine the perceptions of taxpayers in Madiun Regency regarding the implementation of the Motor Vehicle Tax (PKB) policy as well their understanding of its contribution to Local Revenue. The study employs Weiner's attribution theory trough three dimensions locus of control, stability, and controllability as a framework for analyzing perceptions. The research uses a qualitative method with a case study approach at the Madiun Regency Local Revenue Agency (Bapenda), with data collected through semi structured interviews, observations, and documentation involving six taxpayers and one Bapenda empolyee. The results of the study indicate that taxpayers knowledge of the term PKB opsen remanis low due to a lack of public awareness campaigns, however, tax compliance remains high because it is driven by a sense of duty. This study concludes that tax compliance does not always correlate directly with taxpayers policy literacy.

Keywords: Taxpayer perception, Opsen Motor Vehicle Tax, Attribution theory, Tax compliance, Local Revenue