

## ABSTRAKSI

### **Pengaruh Variabel Sosio Demografi Terhadap Tax Evasion Pajak Penghasilan Melalui Tax Morale Di Kantor Pelayanan Pajak Pratama Surabaya Sukomanunggal**

Penelitian ini dirancang sebagai penelitian *explanatory* yang dilakukan kepada Wajib Pajak yang terdaftar di KPP Pratama Surabaya Sukomanunggal. Penelitian ini bertujuan: (1) untuk mendapatkan bukti empiris bahwa variabel sosio demografi (usia, *gender*, pendidikan) berpengaruh signifikan terhadap *tax evasion* pajak penghasilan, (2) untuk mendapatkan bukti empiris, bahwa variabel sosio demografi (usia, *gender*, pendidikan) berpengaruh signifikan terhadap *tax morale*, (3) untuk mendapatkan bukti empiris bahwa variabel *tax morale* berpengaruh signifikan terhadap *tax evasion* pajak penghasilan, dan (4) untuk mendapatkan bukti empiris bahwa variabel sosio demografi (usia, *gender*, pendidikan) berpengaruh signifikan terhadap *tax evasion* pajak penghasilan melalui *tax morale*.

Rancangan penelitian dengan metode survey menggunakan kuesioner. Sampel penelitian dilakukan terhadap 97 responden yang diambil secara *probability sampling*. Data dianalisis dengan menggunakan pendekatan kuantitatif dengan tujuan menguji empat hipotesis yang diajukan, yaitu dengan uji uji regresi dan analisis jalur (*path analysis*). Adapun variabel-variabel penelitian meliputi : Variabel Sosio Demografi (X), *Tax Evasion* (Y), dan *Tax Morale* (Z).

Hasil penelitian menunjukkan bahwa variabel sosio demografi berpengaruh terhadap *tax evasion* pajak penghasilan melalui *tax morale*. Hasil lain menunjukkan bahwa variabel sosio demografi berpengaruh terhadap *tax evasion* pajak penghasilan, dengan model yang dihasilkan menyatakan bahwa variabel sosio demografi (usia, *gender*, pendidikan) hanya mampu menjelaskan *tax evasion* pajak penghasilan sebesar 30,3 %, yang artinya masih terdapat faktor lain sebesar 69,7% di luar model yang dapat mempengaruhi *tax evasion* pajak penghasilan. Variabel sosio demografi (usia, *gender*, pendidikan) berpengaruh signifikan terhadap *tax morale*, dengan model yang dihasilkan menyatakan bahwa variabel sosio demografi (usia, *gender*, pendidikan) hanya mampu menjelaskan variabel *tax morale* sebesar 14,6%, yang artinya masih terdapat faktor lain sebesar 85,4% di luar model yang dapat mempengaruhi *tax morale*. Hasil lain menunjukkan bahwa *tax morale* berpengaruh signifikan terhadap *tax evasion* pajak penghasilan, dengan model yang dihasilkan menyatakan bahwa variabel *tax morale* hanya mampu menjelaskan variabel *tax evasion* pajak penghasilan sebesar 12,11%, yang artinya masih terdapat faktor lain sebesar 87,89% diluar model yang dapat mempengaruhi *tax evasion* pajak penghasilan. Hasil penelitian ini menyimpulkan bahwa WPOP akan menolak melakukan *tax evasion* bila mereka memiliki motivasi intrinsik (*tax morale*) untuk membayar pajak apabila mereka memperoleh manfaat, keadilan, kepastian dan adanya penegakan hukum dari Pemerintah.

**Kata kunci:** sosio demografi (usia, *gender*, pendidikan), *tax evasion*, *tax morale*.

## ABSTRACT

### **The Influence of Socio Demographic Variable on Tax Evasion of Income Tax Through Tax Morale at Small Tax Office Pratama Surabaya Sukomanunggal**

This research is designed as explanatory research that performed to Taxpayers that registered at KPP Pratama Surabaya Sukomanunggal. The purpose of this research are : (1) getting empirical evidence that socio demographic variables (age, gender, education) have significant influence on tax evasion, (2) getting empirical evidence that socio demographic variables (age, gender, education) has significant influence on tax morale, (3) getting empirical evidence that tax morale variable has significant influence on tax evasion, and (4) getting empirical evidence that socio demographic variables (age, gender, education) has significant influence on tax evasion through tax morale.

Research design with survey method is using questionnaire. Sample of the research is 97 respondents that collected through probability sampling. Data is analyzed by using quantitative approach which purpose is examining four hypothesis that already proposed, that is by using regression tests and path analysis. Meanwhile, its research variables include : Socio Demographic Variable (X), Tax Evasion (Y), and Tax Morale (Z).

The result of the research shows that socio demographic variables influence tax evasion through tax morale. The other result shows that socio demographic variables influence tax evasion, and model that resulted stated that socio demographic variables (age, gender, education) are only able to explain 30,3 % tax evasion which means that there is still another factor around 69,7% outside the model that able to influence tax evasion. Socio demographic variables (age, gender, education) has significant influence on tax morale, with resulted model stated that socio demographic variables (age, gender, education) is only able to explain 14,6 % tax morale variable, which means that there is still another factor around 85,4% outside the model that able to influence tax morale. Another result shows that tax morale has significant influence on tax evasion, with resulted model stated that tax morale variable is only able to explain 12,11 % tax evasion which means that there is still another factor around 87,89% outside the model that able to influence tax evasion. The result of this research concludes that WPOP will refuse tax evasion when they have intrinsic motivation (tax morale) to pay tax that is when they receive profit, justice, certainty and there is law enforcement from Government.

**Keywords :** Socio demographic (age, gender, education), tax evasion, tax morale.