

**PENGARUH SANKSI PAJAK, SOSIALISASI PERPAJAKAN, DAN  
PELAYANAN FISKUS TERHADAP KEPATUHAN WAJIB PAJAK  
DALAM MEMBAYAR PAJAK BUMI DAN BANGUNAN DI KABUPATEN  
GUNUNGGKIDUL**

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**INTISARI**

Penelitian ini bertujuan untuk mengetahui pengaruh sanksi pajak, sosialisasi perpajakan, dan pelayanan fiskus terhadap kepatuhan wajib pajak dalam membayar Pajak Bumi dan Bangunan (PBB) di Kabupaten Gunungkidul. Latar belakang penelitian ini didasarkan pada ketidaksesuaian antara potensi dan realisasi penerimaan PBB, meningkatnya piutang pajak, serta masih adanya wajib pajak yang tidak patuh. Penelitian ini menggunakan metode kuantitatif deskriptif. Teknik pengambilan sampel menggunakan *simple random sampling* dengan jumlah responden sebanyak 400 orang wajib pajak PBB. Data dikumpulkan melalui kuesioner dan dianalisis menggunakan regresi linier berganda, uji t, uji F, dan koefisien determinasi. Hasil penelitian menunjukkan bahwa secara parsial, sanksi pajak, sosialisasi perpajakan, dan pelayanan fiskus berpengaruh positif kepatuhan wajib pajak. Secara simultan, ketiga variabel tersebut juga berpengaruh signifikan terhadap kepatuhan wajib pajak dalam membayar PBB. Penelitian ini menunjukkan bahwa upaya peningkatan kepatuhan pajak perlu didukung melalui penerapan sanksi yang tegas, sosialisasi yang efektif, serta pelayanan fiskus yang responsif dan berkualitas.

**Kata kunci:** Sanksi Pajak, Sosialisasi Perpajakan, Pelayanan Fiskus, Kepatuhan Wajib Pajak, Pajak Bumi dan Bangunan.

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**THE IMPACT OF TAX SANCTIONS, TAX SOCIALIZATION, AND FISCAL  
SERVICES ON TAXPAYER COMPLIANCE IN PAYING LAND AND  
BUILDING TAX IN GUNUNGKIDUL REGENCY**

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**ABSTRACT**

*This study aims to determine the effect of tax sanctions, tax socialization, and tax officer services on taxpayer compliance in paying Land and Building Tax (PBB) in Gunungkidul Regency. The background of this research is based on the discrepancy between the potential and realization of PBB revenue, the increase in tax arrears, and the continued existence of non-compliant taxpayers. This study employs a descriptive quantitative method. The sampling technique used is simple random sampling, with a total of 400 PBB taxpayers as respondents. Data were collected through questionnaires and analyzed using multiple linear regression, t-test, F-test, and the coefficient of determination. The results show that, partially, tax sanctions, tax socialization, and tax officer services have a positive effect on taxpayer compliance. Simultaneously, these three variables also have a significant influence on taxpayer compliance in paying PBB. This research indicates that efforts to improve tax compliance need to be supported by the enforcement of strict sanctions, effective socialization, and responsive and high-quality services from tax officers.*

**Keywords:** *Tax Sanctions, Tax Socialization, Tax Officer Services, Taxpayer Compliance, Land and Building Tax.*

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