

## **ABSTRAK**

Penelitian dilakukan untuk mengetahui pengaruh dari pengetahuan pajak, sanksi pajak, kualitas kinerja pajak, tax amnesty dan kesadaran pajak terhadap motivasi wajib pajak dalam membayar pajak yang terdaftar di KPP Candisari.

Populasi penelitian ini di KPP Candisari yang terdaftar sebagai wajib pajak orang pribadi. Menggunakan Conviance Sampling sebagai metode pengambilan data dengan sampel sebanyak 100 responden yang diambil melalui metode survei menggunakan kuesioner kemudian hasilnya diolah menggunakan analisis regresi linear berganda.

Hasil dari penelitian adalah kesadaran pajak berpengaruh positif signifikan terhadap motivasi wajib pajak dalam membayar pajak. Sedangkan pengetahuan pajak, sanksi pajak, kualitas kinerja pajak dan tax amnesty tidak berpengaruh terhadap motivasi wajib pajak dalam membayar pajak.

**Kata Kunci : Pengetahuan Pajak, Sanksi Pajak, Kualitas Kinerja Pajak, Tax Amensty, Kesadaran Pajak , Motivasi Wajib Pajak.**

## **ABSTRACT**

*This study aims to analyze and test the effect of the variables examined in this study. The effects tested include the influence of Tax Knowledge, Tax Sanctions, Quality of Tax Performance, Tax Amnesty and Tax Awareness of the Taxpayers' Motivation in Paying Taxes (Case Study of Individual Taxpayers at Semarang Candisari KPP).*

*The population of this study is individual taxpayers registered at KPP Candisari Semarang. The sampling method uses Convenience sampling and the number of samples is 100 respondents. The primary data collection method used was a survey method using a questionnaire. Data taken from the questionnaire were analyzed using multiple linear regression models.*

*The results of this study indicate that tax awareness has a significant positive effect on taxpayer motivation in paying taxes. While tax knowledge, tax sanctions, the quality of tax services and tax amnesty has unsignificant in affect the motivation of taxpayers to pay taxes.*

**Keyword : Tax Knowledge, Tax Sanctions, Quality of Tax Performance, Tax Amnesty and Tax Awareness**