

**PENGARUH SIKAP WAJIB PAJAK TERHADAP KEPATUHAN WAIB
PAJAK DALAM PEMBAYARAN
PAJAK BUMI DAN BANGUNAN
(Studi Empiris di Wilayah Kabupaten Klaten)**

**THE INFLUENCE OF ATTITUDE OF TAX PAYER TOWARD THE
OBEDIENCE OF TAX PAYER TO PAY ON
LAND AND BUILDING (PBB)
(EMPERICAL STUDY OF KLATEN REGENCY)**

Oleh :
Drs. M.Abdul Aris, M.Si
Drs. Eko Sugiyanto, M.Si

Abstract

The problem in this study is whether or not the attitude of taxpayers on land and building (PBB) influences the obedience of taxpayers to pay the PBB in Klaten. This study aims to examine the influence of taxpayers on the PBB upon the obedience of the taxpayers to pay it in Klaten. Hopefully, the result of this study can make a contribution to Regional Government, in particular, tax collectors. The PBB is a direct tax levied by Central Government. Then, this tax income is distributed in the behalf of community in the area where the taxpayers live.

The population of this study was the taxpayers on land and building in Klaten. The amount of samples included 400 respondents. The kinds of data used were primary and secondary ones. The primary data derived from questionnaires while the other derived from the PBB office in Klaten. The method of data collecting was to visit the respondents' houses and they were analyzed with multiple-regression method.

The result of analysis indicates that the obedience of taxpayers as dependent and independent variables that include the attitudes of taxpayers (WP) toward the priority of Regional Development, the PBB fine sanction, the *fiskus* (tax collectors), the sense of nationalism and taxation results in F_{count} at 6.35 and the significant level at $0.00 < 5\%$. It means that the independent variable significantly influences the dependent one. It can be concluded that in fact, the attitudes of taxpayers toward the priority of Regional Development, the PBB fine sanction, the *fiskus* (tax collectors), the sense of nationalism and taxation significantly influence the obedience of taxpayers on PBB in Klaten.

Key words: attitude of taxpayers, Obedience of taxpayers