

## **ABSTRACT**

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### **THE INFLUENCE OF TAX UNDERSTANDING AND TAX AWARENESS TOWARD TAX COMPLIANCE AT PT. CAHAYA AGRO SAWITA SEJAHTERA MEDAN**

(xv + 83 pages; 10 figures; 45 tables; 7 appendixes)

The objective of the research in this study are: (1) To discover the influence of tax understanding towards individual taxpayer compliance at PT. Cahaya Agro Sawita Sejahtera Medan; (2) To discover the influence of tax awareness towards individual taxpayer compliance at PT. Cahaya Agro Sawita Sejahtera Medan; (3) To discover the influence of tax understanding and tax awareness toward individual taxpayer compliance at PT. Cahaya Agro Sawita Sejahtera Medan.

The knowledge of taxpayers in the field of taxation is still very minimal. With the understanding and knowledge of taxpayers in the field of taxation, it is hoped that the compliance to pay taxes will arise. Cultivating awareness of paying taxes in the community is important considering that if public awareness in paying taxes increases, the compliance to pay taxes will also increase.

The research designs used in this research are descriptive research and causal research. Based on simple random sampling, 75 employees of PT. Cahaya Agro Sawita Sejahtera Medan are taken as the number of samples. The data analysis methods include: validity test, reliability test, descriptive statistic, normality test, linearity test, heteroscedasticity test, determination test, linear regression equation, and hypothesis t-test.

Based on the T-Test result, it shows that: (1) Tax Understanding does not have significant influence towards Individual Taxpayer Compliance; (2) Tax Awareness has significant positive influence towards Individual Taxpayer Compliance. Based on F-Test result, it shows that Tax Understanding and Tax Awareness simultaneously have significant influence towards Individual Taxpayer Compliance.

The suggestion for the employees of PT. Cahaya Agro Sawita Sejahtera Medan is they should hold outreach to the community on a regular basis.

**Keywords: Tax Understanding, Tax Awareness, Individual Taxpayer Compliance**

References: 34 (2016-2021)

## **ABSTRAK**

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### **PENGARUH PEMAHAMAN PAJAK DAN KESADARAN PAJAK TERHADAP KEPATUHAN PAJAK DI PT. CAHAYA AGRO SAWITA SEJAHTERA MEDAN**

(xv + 83 halaman; 10 grafik; 45 tabel; 7 lampiran)

*Penelitian ini bertujuan untuk: (1) Mengetahui pengaruh pemahaman pajak terhadap kepatuhan pajak di PT. Cahaya Agro Sawita Sejahtera Medan; (2) Mengetahui pengaruh kesadaran pajak terhadap kepatuhan pajak di PT. Cahaya Agro Sawita Sejahtera Medan; (3) Mengetahui pengaruh pemahaman pajak dan kesadaran pajak terhadap kepatuhan pajak di PT. Cahaya Agro Sawita Sejahtera Medan.*

*Pengetahuan perpajakan seorang wajib pajak masih dirasakan sangat kurang. Dengan adanya pemahaman dan pengetahuan seorang wajib pajak di bidang perpajakan, diharapkan dapat meningkatkan kemauan untuk membayar pajak. Membangkitkan kesadaran membayar pajak sangat penting, dimana jika kesadaran untuk membayar pajak meningkatkan, maka kemauan membayar pajak juga akan meningkat.*

*Desain penelitian yang digunakan adalah penelitian deskriptif dan penelitian kausal. Berdasarkan simple random sampling, sebanyak 75 karyawan PT. Cahaya Agro Sawita Sejahtera Medan diambil sebagai sampel. Data analisis yang digunakan: uji validitas, uji reliabilitas, statistik deskriptif, uji normalitas, uji linearitas, uji heteroskedastisitas, uji determinasi, persamaan regresi linear, dan uji hipotesis menggunakan uji-t.*

*Berdasarkan hasil uji-T, diketahui bahwa: (1) Pemahaman pajak tidak berpengaruh terhadap kepatuhan pajak di PT. Cahaya Agro Sawita Sejahtera Medan; (2) Kesadaran pajak berpengaruh terhadap kepatuhan pajak di PT. Cahaya Agro Sawita Sejahtera Medan. Berdasarkan hasil uji-F, diketahui bahwa pemahaman pajak dan kesadaran pajak berpengaruh terhadap kepatuhan pajak di PT. Cahaya Agro Sawita Sejahtera Medan.*

*Disarankan bagi karyawan PT. Cahaya Agro Sawita Sejahtera Medan untuk selalu kegiatan sosialisasi mengenai pajak secara teratur.*

**Kata Kunci: Pemahaman Pajak, Kesadaran Pajak, Kepatuhan Pajak**

References: 18 (2016-2021)