ABSTRAK

Aini, Nurul. 2023. Pengaruh Pengetahuan Pajak, Tarif Pajak, Sanksi Pajak, *Tax Amnesty* Dan Program Pengungkapan Sukarela Terhadap Kepatuhan Pajak Karyawan Ahass di Kabupaten Semarang. Skripsi, Fakultas Ekonomi Hukum dan Humaniora, Program Studi Diploma Empat Akuntansi Perpajakan Universitas Ngudi Waluyo. Pembimbing: Bambang Ahmad Indarto, SE., M.Ak.

Penelitian ini bertujuan untuk mengetahui Pengaruh Pengaruh Pengetahuan Pajak, Tarif Pajak, Sanksi Pajak, *Tax Amnesty* Dan Program Pengungkapan Sukarela Terhadap Kepatuhan Pajak Di Ahass Kabupaten Semarang. Penelitian ini menggunakan metode kuantitatif dengan mengolah data primer melalui kuesioner yang diberikan kepada karyawan ahass sebanyak 100 responden. Teknik pengambilan sampel adalah *purposive sampling*, karena peneliti mengambil sampel secara acak dimana kelompok sampel ditargetkan memiliki atribut-atribut tertentu. Data yang diperoleh diolah dengan SPSS Versi 20. Analisis yang digunakan meliputi uji validitas dan reliabilitas, uji statistik deskriptif, uji asumsi klasik, dan uji hipotesis Hasil uji penelitian menunjukkan bahwa secara simultan Pengetahuan Pajak, Tarif Pajak, Sanksi Pajak, Tax Amnesty Dan Program Pengetahuan Pajak secara signifikan berpengaruh terhadap Kepatuhan Pajak. Secara parsial (1) Pengetahuan Pajak berpengaruh signifikan terhadap Kepatuhan Pajak. (2) Tarif Pajak tidak berpengaruh signifikan terhadap Kepatuhan Pajak. (3) Sanksi Pajak tidak berpengaruh signifikan terhadap Kepatuhan Pajak. (4) *Tax Amnesty* tidak berpengaruh signifikan terhadap kepatuhan pajak. (5) Program Pengungkapan Sukarela tidak berpengaruh signifikan terhadap Kepatuhan Pajak.

Kata Kunci: Pengetahuan Pajak, Tarif Pajak, Sanksi Pajak, *Tax Amnesty*, Program Pengungkapan Sukarela.

Aini, Nurul. 2023. Effect of Tax Knowledge, Tax Rates, Tax Sanctions,Tax Amnesty And the Voluntary Disclosure Program for Tax Compliance employee Ahass in Semarang Regency. Thesis, Faculty of Economics, Law and Humanities, Diploma Study Program of Tax Accountants, Ngudi Waluyo University. Advisor: Bambang Ahmad Indarto, SE., M.Ak.

This study aims to determine the effect of tax knowledge, tax rates, tax sanctions,Tax Amnesty And the Voluntary Disclosure Program Against Tax Compliance in Ahass, Semarang Regency. This research uses the method quantitative by processing primary data through a questionnaire given to employee of ahass workshops as many as 100 respondents. Retrieval technique sample ispurposive sampling, because researchers took samples randomly where the sample group is targeted to have certain attributes. data that obtained were processed with SPSS Version 20. The analysis used included validity tests and reliability, descriptive statistical test, classic assumption test, and test hypothesis The results of the research test show that simultaneously Knowledge Taxes, Tax Rates, Tax Sanctions, Tax Amnesty And Tax Knowledge Programs significantly influence Tax Compliance. Partially (1) Tax Knowledge has a significant effect on Tax Compliance. (2) Tariffs Tax has no significant effect on Tax Compliance. (3) Tax Sanctions no significant effect on Tax Compliance. (4)Tax Amnesty no significant effect on tax compliance. (5) Voluntary Disclosure Program has no significant effect on Tax Compliance.

Keywords*: Tax Knowledge, Tariff Taxes, Tax Sanctions,Tax Amnesty, Voluntary Disclosure Program.*