ACCOUNTING DEPARTMENT

FACULTY OF ECONOMICS

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THESIS

THE ANALYSIS OF THE UNDERSTANDING AND AWARENESS LEVEL OF TAXPAYER TOWARD HOTEL TAX (BOARDING HOUSE CATEGORY)

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Submitted to fulfill the requirements in order to obtain a bachelor degree in economics

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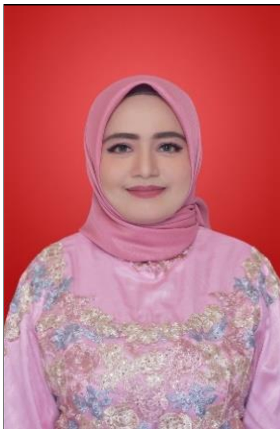

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The Analysis of The Understanding and Awareness Level of Taxpayer Toward Hotel Tax (Boarding House Category)

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ABSTRACT

This research aims to analyze the level of taxpayer understanding of the socialization of taxation knowledge and the awareness of taxpayer as owner of boarding house toward hotel tax (especially boarding house) based on Regional Regulation No. 8 Year 2011 in Padang. This research is descriptive qualitative research that uses primary data. The data obtained by spreading the questioner and interview directly with taxpayer as owner of boarding house listed in The Regional Revenue Agency at Padang. The measurement is using Likert Scale to measure the understanding and awareness of taxpayer.

The result of this study proved that the level of understanding of taxpayer is standard level that most of respondents understand about the boarding house tax and the level awareness is bad level that taxpayer less realize to importance paying the boarding house tax.

Keywords: Hotel Tax, Boarding House Tax, Understanding, Awareness of taxpayer.

ABSTRAK

Penelitian ini bertujuan untuk menganalis tingkat pemahaman dan kesadaran wajib pajak pemilik usaha kos mengenai pajak hotel (khususnya kost) yang telah diatur dalam Perda No.8 Tahun 2011. Penelitian ini merupakan penelitian kualitatif deskriptif yang menggunakan data berupa data primer. Data yang diperoleh dari hasil penyebaran kuisioner dan hasil wawancara langsung dengan wajib pajak pemilik usaha kos yang terdaftar di BAPENDA Kota Padang. Alat ukur yang digunakan dalam mengukur tingkat pemahaman dan kesadaran wajib pajak pemilik usaha kos adalah skala likert.

Berdasarkan penelitian, dapat disimpulkan bahwa tingkat pengetahuan wajib pajak berada pada level standar yang sebagian besar responden mengetahui tentang pajak rumah kos dan tingkat pemahaman wajib pajak berada pada level yang buruk bahwa wajib pajak kurang memahami pentingnya membayar pajak rumah kos.

Kata Kunci: Pajak hotel, pajak usaha rumah kos, pemahaman, kesadaran wajib pajak.

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