PENGARUH PEMAHAMAN PERPAJAKAN, PELATIHAN, PENDAMPINGAN SERTA PENGAWASAN DAN SANKSINYA TERHADAP KEPATUHAN BENDAHARA DESA DALAM PENGGUNAAN *CORE TAX ADMINISTRATION SYSTEM* PADA PELAPORAN PAJAK DANA DESA

(Studi Kasus Pada Desa di Kecamatan Bengkalis, Bantan dan Siak Kecil)

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ABSTRAK

Penelitian ini bertujuan menganalisis pengaruh pemahaman perpajakan, pelatihan dan pendampingan, serta pengawasan dan sanksi terhadap kepatuhan bendahara desa dalam menggunakan *Core Tax Administration System* pada pelaporan pajak Dana Desa di Kecamatan Bengkalis, Bantan, dan Siak Kecil. Dengan menggunakan teknik purposive sampling, penelitian ini melibatkan 61 bendahara desa sebagai responden. Data dianalisis melalui regresi linear berganda dengan bantuan SPSS versi 29. Hasil menunjukkan bahwa pemahaman perpajakan berpengaruh positif dan signifikan terhadap kepatuhan bendahara desa (signifikansi = 0,030 < 0,05). Sebaliknya, pelatihan dan pendampingan berpengaruh positif tetapi tidak signifikan (signifikansi = 0,412), sedangkan pengawasan dan sanksi berpengaruh negatif dan tidak signifikan (signifikansi = 0,099). Secara simultan, ketiga variabel tidak berpengaruh signifikan terhadap kepatuhan (signifikansi = 0,084 > 0,05). Model hanya mampu menjelaskan 6,2% variasi kepatuhan, sisanya dipengaruhi oleh faktor luar model.

Kata Kunci: Pemahaman Perpajakan, Pelatihan dan Pendampingan, Pengawasan dan Sanksi, *Core Tax Administration System*, Kepatuhan Bendahara Desa.

THE EFFECT OF TAX UNDERSTANDING, TRAINING, ASSISTANCE, SUPERVISION, AND SANCTIONS ON THE COMPLIANCE OF VILLAGE TREASURERS IN THE USE OF THE CORE TAX ADMINISTRATION SYSTEM FOR VILLAGE FUND TAX REPORTING
(Case Studies in Villages in Bengkalis, Bantan, and Siak Kecil Districts)

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ABSTRACT

This study aims to analyze the effect of taxation understanding, training and mentoring, as well as supervision and sanctions on the compliance of village treasurers in using the Core Tax Administration System in reporting Village Funds taxes in Bengkalis, Bantan, and Siak Kecil subdistricts. Using purposive sampling, this study involved 61 village treasurers as respondents. The data were analyzed using multiple linear regression with the help of SPSS version 29. The results show that tax understanding has a positive and significant effect on the compliance of village treasurers (significance = 0.030 < 0.05). Conversely, training and mentoring had a positive but insignificant effect (significance = 0.412), while supervision and sanctions had a negative and insignificant effect (significance = 0.099). Simultaneously, the three variables had no significant effect on compliance (significance = 0.084 > 0.05). The model was only able to explain 6.2% of the variation in compliance, with the remainder being influenced by factors outside the model.

***Keywords*:** *Tax Understanding, Training and Assistance, Supervision and Sanctions, Core Tax Administration System, Village Treasurer Compliance*.