

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh persepsi wajib pajak tentang PP No. 23 tahun 2018, pemahaman perpajakan dan sanksi perpajakan terhadap kepatuhan wajib pajak Usaha Mikro Kecil Menengah (UMKM) di Kota Surabaya. Populasi dalam penelitian ini adalah wajib pajak UMKM yang ada di Sentral UKM Merr Surabaya.

Penelitian ini merupakan penelitian kausal komparatif dengan pendekatan kuantitatif. Teknik pengumpulan data menggunakan metode survei. Data yang digunakan adalah data primer melalui penyebaran kuesioner kepada responden. Metode pengambilan sampel menggunakan metode sampel jenuh karena semua anggota populasi dijadikan sebagai sampel. Jumlah sampel pada penelitian ini sebanyak 98 responden.

Hasil penelitian menunjukkan bahwa persepsi wajib pajak tentang PP No. 23 tahun 2018 berpengaruh positif terhadap kepatuhan wajib pajak UMKM karena wajib pajak yang berpersepsi positif terhadap penerapan PP No. 23 tahun 2018 pasti akan menerima keputusan tersebut, sehingga kepatuhan wajib pajak tersebut juga positif. Pemahaman perpajakan berpengaruh positif terhadap kepatuhan wajib pajak UMKM karena wajib pajak yang patuh tentang pajaknya akan menjalankan kewajibannya karena tau seluruh aspek tentang pajak. Sanksi perpajakan berpengaruh positif terhadap kepatuhan wajib pajak UMKM karena wajib pajak akan memenuhi kewajiban pajaknya apabila memandang bahwa sanksi perpajakan akan lebih banyak merugikan wajib pajak.

Kata kunci: persepsi wajib pajak tentang PP No. 23 tahun 2018, pemahaman perpajakan, sanksi perpajakan, kepatuhan wajib pajak.

ABSTRACT

This research aimed to examine the effect of taxpayers perception of PP No. 23, year of 2018, Taxation Understanding, Taxation Sanction, Taxpayers Compliance of Micro, Small and Medium Enterprises (MSMEs), Surabaya. While, the population was MSMEs taxpayers in the UKM Central Surabaya Merr. The research was causa-comparative with kuantitative approach. Moreover, the data were primary. Furthermore, the data collection technique used saturated sampling, in which all member of population was the sampel. In line with, there were 98 respondents as sampel. Meanwhile, the sampling used survey. Additionally, the instrument used questionnaires, which were distributed to the respondents. The research result concluded taxpayers perseption of PP No. 23, year of 2018 had positive effect on the tax compliance of MSMEs taxpayers. It meant, the taxpayers who had positive perception of the rule would definitely accept the decision. As consequence, the tax compliance became positive. Likewise, taxation understanding had positive effect on the tax compliance of MSMEs taxpayers. This happened as the taxpayers, who knew all aspects of tax, would do their obligation as they were understanding their taxes. In addition, tax sanction had positive effect on the tax compliance of MSMEs taxpayers. In other words, as the taxpayers considered that the sanction would give some disadvantages for them; they would fulfill their tax obligation.

Keywords: taxpayers perception of pp no. 23, year of 2018, taxation understanding, taxation sanction, taxpayers compliance.

