

ABSTRAK

Penelitian ini bertujuan untuk mengetahui tingkat kepatuhan wajib pajak setelah penerapan PP No.23 tahun 2018. Peneliti memilih lima UMKM yakni Garpu Kue, Sari Buah, *Beauty ILUY Facial*, Ciendira, dan Aster 86.

Jenis penelitian yang digunakan oleh peneliti adalah penelitian kualitatif. Teknik analisis data menggunakan model interaktif yaitu pengumpulan data, reduksi data, penyajian data, dan penarikan kesimpulan. Pengumpulan data menggunakan wawancara terstruktur dengan informan pemilik UMKM.

Hasil penelitian ini menunjukkan bahwa tingkat kepatuhan Wajib Pajak UMKM masih sangat rendah, hal ini diketahui dari tiga faktor meliputi Kesadaran Wajib Pajak, Pemahaman Wajib Pajak, dan Sosialisasi Pajak. Kesadaran Wajib Pajak yang masih rendah karena terdapat dua UMKM yang tidak membayar pajak. Pemahaman Wajib Pajak UMKM hanya mengetahui atas tarif yang dikenakan pajak pada UMKM. Sosialisasi yang diterima Wajib Pajak belum maksimal karena UMKM tidak mendapatkan sosialisasi secara langsung dari pihak yang berwenang. Ketepatan waktu pembayaran sudah baik, terlihat dari dua UMKM yang menggunakan tarif PP No. 23 tahun 2018 tersebut melakukan proses pembayaran dan pelaporan tidak pernah terlambat baik sebelum maupun sesudah dikeluarkan PP No. 23 Tahun 2018.

Kata kunci :Kepatuhan Wajib Pajak, UMKM, PP No. 23 Tahun 2018

ABSTRACT

This research aimed to find out the level of taxpayer compliance after the implementation of Government Regulation No.23 in 2018. While, the population was five Micro, Small, and Medium Enterprises (MSMEs), i.e. Cake Fork, Fruit Juice, Beauty ILUY Facial, Ciendira, and Aster 86.

The research was qualitative. Moreover, the instrument in data collection technique was structured interview with the owner of Micro, Small, and Medium Enterprises (MSMEs). Furthermore, the data analysis technique used interactive model which started with data collection, data reduction, data presentation, and finally drawing conclusion.

The research result concluded the level of taxpayers' compliance of MSMEs was still very low. This was shown by the three factors included, namely taxpayers' awareness was still low since there were two MSMEs which did not pay tax. Meanwhile, taxpayers' understanding was only limited on the rates that were taxed at MSMEs. In addition, tax socialization was not maximally presented. In other words, MSMEs did not get direct socialization from the authorities. On the other hand, payment punctuality was already good. It could be seen as two MSMEs had implemented Government Regulation no. 23 in 2018, in which the process of payment and reporting was never late either before or after the issuance of Government Regulation No. 23 in 2018. awareness, taxpayers' understanding, and tax socialization.

Keywords: taxpayers' compliance, MSMEs, government regulation no.23 in 2018.