

## ABSTRAK

Penelitian ini ditujukan untuk mengetahui pengaruh dari sanksi pajak, tarif pajak, dan kesadaran membayar pajak terhadap kepatuhan wajib pajak UMKM Kecamatan Pakal, Surabaya.

Penelitian ini merupakan penelitian kuantitatif. Dimana populasi penelitian adalah pemilik UMKM di daerah Kecamatan Pakal berjumlah 6.391 UMKM pada tahun 2021 yang terdaftar di Dinas Koperasi dan UKM Jawa Timur. Pengambilan sampel pada penelitian ini menggunakan metode *simple random sampling* dimana sampel diambil secara acak dan kuisioner dibagikan sebanyak 100 sampel kepada pemilik UMKM di daerah Kecamatan Pakal Surabaya. Mayoritas data responden berjenis kelamin perempuan yang berjumlah 59% dan sisanya 41% berjenis kelamin laki-laki. Uji kualitas data pada penelitian ini menggunakan uji validitas dan uji reliabilitas. Pada metode analisis menggunakan analisis regresi linier berganda dengan bantuan aplikasi SPSS. Uji hipotesis menggunakan uji kelayakan model (Uji F), uji koefisien determinasi ( $R^2$ ), dan uji parsial (Uji t).

Hasil dari penelitian ini menunjukkan bahwa sanksi pajak, tarif pajak, dan kesadaran membayar pajak berpengaruh positif terhadap kepatuhan wajib pajak UMKM.

**Kata Kunci :** sanksi pajak, tarif pajak, kesadaran membayar pajak, kepatuhan wajib pajak UMKM

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Astri Fitria

## ABSTRACT

*This research aimed to find out the effect of tax sanction, tax tariff, and tax awareness on taxpayers' compliance of SMEs Pakal, Surabaya. The research was quantitative. Moreover, the population was SMEs owners at Pakal, Surabaya which consisted of 6.381 in 2021 and were listed on Cooperative and SMEs Service of East Java. Moreover, the data collection technique used simple random sampling. Furthermore, the instrument in data collection technique used questionnaires which were distributed to 100 owners of SMEs as a research sample. The sample consisted of mostly women with 59% and the rest of 41% were men. Additionally, validity and reliability tests were used as the quality test. In addition, the data analysis technique used multiple linear regression with SPSS. Meanwhile, for the hypothesis test, it used a proper model test (F-test), determination coefficient test (R<sup>2</sup>), and partial test (T-test). The research result concluded that tax sanction, tax tariff, tax awareness had a positive effect on taxpayers' compliance of SMEs Pakal, Surabaya.*

**Keywords:** *Tax Sanction, Tax Tariff, Tax Awareness, Taxpayers' Compliance of SMEs*



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M. Faisal, S.Pd., M.Pd

STIESIA Language Center  
Menur Pumpungan 30 Surabaya 60118, Indonesia