

## ABSTRAK

Penerimaan negara yang di dapat dari sumber pajak meliputi dari berbagai sektor perpajakan salah satunya diperoleh dari Usaha Mikro Kecil dan Menengah (UMKM). Penelitian ini bertujuan untuk menguji dan menganalisis pemahaman wajib pajak, sanksi perpajakan, kemudahan membayar pajak terhadap kepatuhan wajib pajak usaha mikro kecil dan menengah UMKM. Jenis penelitian ini adalah penelitian kuantitatif dengan metode regresi linear berganda. Sampel dalam penelitian sebanyak 90 responden dengan metode *purposive sampling* yaitu wajib pajak orang pribadi yang memiliki sumber penghasilan dari pekerjaan bebas atau usaha lain. Hasil dari penelitian ini menunjukkan bahwa pemahaman wajib pajak berpengaruh positif terhadap kepatuhan wajib pajak karena pemahaman wajib pajak mampu mendorong peningkatan kepatuhan wajib pajak. Sanksi perpajakan berpengaruh positif terhadap kepatuhan wajib pajak karena semakin tegas sanksi perpajakan akan wajib pajak akan enggan untuk melakukan pelanggaran. Kemudahan membayar pajak berpengaruh positif terhadap kepatuhan wajib pajak karena semakin mudahnya sistem perpajakan maka kepatuhan wajib pajak akan meningkat.

**Kata Kunci:** Pemahaman Wajib Pajak, Sanksi Perpajakan, Kemudahan Membayar Pajak, Kepatuhan Wajib Pajak

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13

## ABSTRACT

*State revenues obtained from various taxes include various tax sectors obtained from Micro, Small and Medium Enterprises (UMKM). This research aimed to examine and analyze the taxpayers' understanding, tax sanction, and easiness of tax payment on the taxpayers' compliance in Micro, Small and Medium Enterprises (UMKM). This research was quantitative with multiple linear regression. The research sample was 90 respondents with a purposive sampling method, namely a personal taxpayer who had a source of income from independent work and other businesses. The research result concluded that the taxpayer understanding had a positive effect on taxpayer compliance because the taxpayers were able to support the improvement of the taxpayer's compliance. Tax sanctions had a positive effect on the taxpayers' compliance because the stricter the tax sanctions, the taxpayers would be reluctant to commit violations. Moreover, the ease of tax payments had a positive effect on taxpayers' compliance because the easier the tax system, it increased the taxpayers' compliance.*

**Keywords:** Taxpayers Understanding, Tax Sanction, Taxpayer Easiness, Taxpayer Compliance.



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

STIESIA Language Center  
Menur Pumpungan 30 Surabaya 60118, Indonesia