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PENGARUH KESADARAN WAJIB PAJAK, PEMAHAMAN PERPAJAKAN, SANKSI PERPAJAKAN, DAN PELAKSANAAN SELF ASSESMENT SISTEM TERHADAP KEPATUHAN PAJAK UMKM DI KOTA SEMARANG

ABSTRAK

Penerimaan negara yang di dapat dari sumber pajak yaitu dari berbagai sector perpajakan salahsatunya diperoleh dari Usaha Mikro Kecil dan Menengah (UMKM). Penelitian ini bertujuan untuk menguji dan menganalisis Kesadaran Wajib Pajak, Pemahaman Perpajakan, Sanksi Perpajakan, dan Pelaksanaan Self Assesment Sistem terhadap Kepatuhan Pajak Usaha Mikro Kecil Menengah (UMKM) di Kota Semarang. Jenis penelitian ini adalah kuantitatif dengan metode validitas, reliabilitas, analisis statistic deskriptif, normalitas *Kolmogorov smirnov*, multikolinearitas, heterodkedastisitas *glejser*, regresi linier berganda, determinasi *R square*, t parsial, dan f simultan. Sampel dalam penelitian ini sebanyak 95 responden dengan metode *slovin*. Hasil dari penelitian ini menunjukkan bahwa Kesadaran Wajib Pajak berpengaruh positif terhadap Kepatuhan Pajak karena semakin tinggi tingkat kesadran Wajib Pajak maka semakin tinggi tingkat Kepatuhan Pajak. Pemahaman Perpajakan berpengaruh positif terhadap Kepatuhan Pajak karena Pemahaman Perpajakan mampu mendorong tingkat Kepatuhan Pajak. Sanksi Perpajakan berpengaruh positif terhadap Kepatuhan Pajak karena semakin tegas sanksi pajak Wajib Pajak akan patuh dalam memenuhi kewajiban perpajakannya. Pelaksanaan Self Assesment Sistem berpengaruh positif terhadap Kepatuhan Pajak karena dengan adanya Pelaksanaan Self Assesment Sistem diberikan kewenangan dan kebebasan dalam memenuhi kewajiban pajaknya.

Kata Kunci : Kesadaran Wajib Pajak, Pemahaman Perpajakan, Sanksi Perpajakan, Pelaksanaan Self Assesment Sistem, Kepatuhan Pajak

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THE EFFECT OF TAXPAYER AWARENESS, TAX UNDERSTANDING, TAX SANCTIONS, AND IMPLEMENTATION OF SELF ASSESSMENT SYSTEM OF MSME TAX COMPLIANCE IN THE CITY OF SEMARANG

ABSTRACK

State revenue obtained from tax sources, namely from various taxation sectors, one of which is obtained from Micro, Small and Medium Enterprises (MSMEs). This study aims to examine and analyze Taxpayer Awareness, Understanding of Taxation, Tax Sanctions, and Implementation of the Self Assessment System for Tax Compliance of Micro, Small and Medium Enterprises (MSMEs) in Semarang City. This type of research is quantitative with methods of validity, reliability, descriptive statistical analysis, Kolmogorov-smirnov normality, multicollinearity, glejser heteroscedasticity, multiple linear regression, determination of R square, partial t, and simultaneous f. The sample in this study were 95 respondents using the slovin method. The results of this study indicate that Taxpayer Awareness has a positive effect on Tax Compliance because the higher the level of Taxpayer awareness, the higher the level of Tax Compliance. Understanding of Taxation has a positive effect on Tax Compliance because Understanding of Taxation is able to encourage the level of Tax Compliance. Tax Sanctions have a positive effect on Tax Compliance because the firmer the tax sanctions, the Taxpayer will comply in fulfilling his tax obligations. Implementation of the Self Assessment System has a positive effect on Tax Compliance because with the Implementation of the Self Assessment System given authority and freedom in fulfilling their tax obligations.

Keywords : Taxpayer Awareness, Understanding of Taxation, Tax Sanctions, Implementation of Self Assessment System, Tax Compliance