

Avi Inayatul Adilah, 13321081, Analisis Faktor-Faktor Kepatuhan Wajib Pajak Usaha Mikro Kecil Menengah, Akuntansi, Fakultas Ekonomi, Universitas Muhammadiyah Gresik, 2017.

Abstrak

Tujuan penelitian ini adalah untuk menganalisis pengaruh kesadaran wajib pajak, pengetahuan dan pemahaman wajib pajak, persepsi efektifitas sistem perpajakan, kualitas pelayanan fiskus, dan sanksi pajak terhadap kepatuhan wajib pajak usaha mikro kecil menengah. Metode pengambilan sampel yang digunakan adalah *convenience sampling* yaitu teknik penentuan sampel berdasarkan dari elemen populasi yang datanya mudah diperoleh peneliti. Penelitian ini diambil menggunakan data primer melalui kuesioner. Kuesioner yang disebar sebanyak 90 buah kepada wajib pajak UMKM kategori orang pribadi yang memiliki usaha bebas yang terdaftar di Kantor Pelayanan Pajak Pratama Gresik Utara dan kuesioner yang diolah sebanyak 50 buah. Pengujian dilakukan dengan menggunakan analisis regresi linier berganda. Hasil uji hipotesis mengindikasikan bahwa faktor kesadaran wajib pajak, pengetahuan dan pemahaman tentang perpajakan, persepsi efektifitas sistem perpajakan, dan sanksi perpajakan berpengaruh terhadap kepatuhan wajib pajak UMKM. Sedangkan faktor kualitas pelayanan fiskus tidak berpengaruh terhadap kepatuhan wajib pajak UMKM.

Kata kunci : kesadaran, pengetahuan dan pemahaman, sistem, pelayanan, dan sanksi perpajakan.

Avi Inayatul Adilah, 13321081, *Analysis of Compliance Factors of Small and Medium Enterprises Taxpayer, Accounting, Faculty of Economics, University of Muhammadiyah Gresik, 2017.*

Abstract

The purpose of this study is to analyze the influence of taxpayer awareness, knowledge and understanding of taxpayers, the perceptions of tax system effectiveness, the quality of tax service, and tax penalties on taxpayer compliance micro small medium enterprises. Sampling method used is convenience sampling technique that is based on the determination of the sample population of data that is easily obtained by researchers. This study was taken using primary data through questionnaires. Questionnaires are distributed as much as 90 pieces to the taxpayer category of private individuals who have a free business registered in the Office of Tax Service Pratama Gresik Utara and questionnaires are processed as many as 50 units. Testing is done by using multiple linear regression analysis. Result of hypothesis test indicate that taxpayer awareness factor, knowledge and understanding about taxation, perception of tax system effectiveness, and tax sanction have an effect on to compliance of UMKM taxpayer. While the fiscal service quality factor does not affect the compliance of taxpayersUMKM.

Keywords: awareness, knowledge and understanding, system, service, and tax penalties.