

**PENGARUH IMPLEMENTASI PEMAHAMAN PERATURAN
PERPAJAKAN, KUALITAS PELAYANAN FISKUS DAN TAHUN
PEMBINAAN WAJIB PAJAK TERHADAP KEPATUHAN WAJIB PAJAK
UMKM ATAS PP NO. 23 TAHUN 2018**

**(Studi Empiris Pada Pelaku UMKM Kerajinan Gerabah di Desa Wisata
Kasongan)**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh: (1) Pemahaman Peraturan Perpajakan terhadap Kepatuhan Wajib Pajak UMKM atas PP No. 23 Tahun 2018, (2) Kualitas Pelayanan Fiskus terhadap Kepatuhan Wajib Pajak UMKM atas PP No. 23 Tahun 2018, dan (3) Tahun Pembinaan Wajib Pajak terhadap Kepatuhan Wajib Pajak UMKM atas PP No. 23 Tahun 2018

Populasi dalam penelitian ini adalah Wajib Pajak UMKM Kerajinan Gerabah di Desa Wisata Kasongan. Dalam penelitian ini terdapat 30 sampel Wajib Pajak. Metode pengumpulan data dengan kuesioner. Uji prasyarat analisis meliputi uji validitas, uji normalitas, uji heteroskedastisitas, dan uji multikolinieritas. Teknik analisis data yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian ini menunjukkan penerapan Pemahaman Peraturan Perpajakan berpengaruh terhadap Kepatuhan Wajib Pajak UMKM atas PP No. 23 Tahun 2018. Hal tersebut dibuktikan nilai t signifikansi $0,001 < 0,005$. Kualitas Pelayanan Fiskus tidak berpengaruh terhadap Kepatuhan Wajib Pajak UMKM atas PP No. 23 Tahun 2018. Hal tersebut dibuktikan nilai t signifikansi $0,006 > 0,005$. Tahun Pembinaan Wajib Pajak berpengaruh terhadap Kepatuhan Wajib Pajak UMKM atas PP No. 23 Tahun 2018. Hal tersebut dibuktikan nilai t signifikansi $0,004 < 0,005$.

Kata Kunci: Kepatuhan Wajib Pajak UMKM atas PP No. 23 Tahun 2018, Pemahaman Peraturan Perpajakan, Kualitas Pelayanan Fiskus dan Tahun Pembinaan Wajib Pajak.

THE INFLUENCE OF THE IMPLEMENTATION OF TAX REGULATIONS UNDERSTANDING, THE QUALITY SERVICE OF TAX OFFICER, AND THE YEAR OF TAX PAYER'S DEVELOPMENT TOWARDS THE COMPLIANCE OF SMALL AND MEDIUM ENTERPRISES ON GOVERNMENT REGULATION OF PP NO. 23 OF 2018

(Empirical Study on Small and Medium Enterprises Pottery Merchants in Kasongan)

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ABSTRACT

This research aims to determine the influence of: (1) The Implementation of Tax Regulations Understanding of Small and Medium Enterprises on Government Regulation No. 23 of 2018, (2) The Quality Service of Tax Officer of Small and Medium Enterprises on Government Regulation No. 23 of 2018, and (3) The Year of Tax Payer's Development Towards of Small and Medium Enterprises on Government Regulation No. 23 of 2018. The subject of this research is small and medium enterprises pottery merchants in Kasongan Tourism Village. There are 30 samples taxpayers used in this study. This research used questionnaire to collect the data. Analysis prerequisite tests includes validity test, normality test, heteroscedasticity test, and multicollinearity test. The data analysis technique used is multiple linear regression analysis.

The result of this research shows that the application of The Implementation of Tax Regulations Understanding of Small and Medium Enterprises on Government Regulation No. 23 of 2018. This is evidenced by the value of t significance of $0.001 < 0.005$. The Quality Service of Tax Officer of Small and Medium Enterprises on Government Regulation No. 23 of 2018. This is proven by the t value of significance $0.006 > 0.005$. The Year of Tax Payer's Development Towards of Small and Medium Enterprises on Government Regulation No. 23 of 2018. This is proved by the value of t significance of $0.004 < 0.005$.

Keywords: The Implementation of Tax Regulations Understanding of Small and Medium Enterprises on Government Regulation No. 23 of 2018, The Quality Service of Tax Officer and The Year of Tax Payer's Development Towards.