

PENGARUH SOSIALISASI PERPAJAKAN, PENGETAHUAN  
PERPAJAKAN, DAN KUALITAS PELAYANAN FISKUS TERHADAP  
KEPATUHAN WAJIB PAJAK UMKM ATAS PP NO. 23 TAHUN 2018

(Studi Empiris Pada Pelaku UMKM Kerajinan Kulit di Desa Wisata Manding)

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**ABSTRAK**

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

Populasi dalam penelitian ini adalah Wajib Pajak UMKM Kerajinan Kulit di Desa Wisata Manding. Dalam penelitian ini terdapat 52 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 Sosialisasi Perpajakan berpengaruh terhadap Kepatuhan Wajib Pajak UMKM atas PP No. 23 Tahun 2018. Hal tersebut dibuktikan nilai  $t$  signifikansi  $0,014 < 0,05$ . Pengetahuan Perpajakan berpengaruh terhadap Kepatuhan Wajib Pajak UMKM atas PP No. 23 Tahun 2018. Hal tersebut dibuktikan nilai  $t$  signifikansi  $0,013 < 0,05$ . Kualitas Pelayanan Fiskus berpengaruh terhadap Kepatuhan Wajib Pajak UMKM atas PP No. 23 Tahun 2018. Hal tersebut dibuktikan nilai  $t$  signifikansi  $0,042 < 0,05$ .

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

THE EFFECT OF TAXATION SOCIALIZATION, TAXATION  
KNOWLEDGE, AND THE SERVICE QUALITY OF TAX OFFICER  
TOWARD TAX COMPLIANCE ON SMALL AND MEDIUM ENTERPRISES  
ON GOVERNMENT REGULATION NUMBER 23 OF 2018

(Empirical Study on Small and Medium Enterprises of Leather Craft in Manding  
Tourism Village)

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**ABSTRACT**

This research aims to determine the effect of: (1) The Taxation Socialization Toward Tax Compliance of Small and Medium Enterprises on Government Regulation Number 23 of 2018, (2) Taxation Knowledge Toward Tax Compliance of Small and Medium Enterprises on Government Regulation Number 23 of 2018, and (3) The Service Quality of Tax Officer Toward Tax Compliance of Small and Medium Enterprises on Government Regulation Number 23 of 2018.

The subject of this research is small and medium enterprises of Leather Craft in Manding Tourism Village. There are 52 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 Taxation Socialization Influences Taxpayer Compliance of Small and Medium Enterprises on Government Regulation Number 23 of 2018. This is proven by the value of t significance of  $0.014 < 0.05$ . Taxation Knowledge Influences Taxpayer Compliance of Small and Medium Enterprises on Government Regulation Number 23 of 2018. This is proven by the t value of significance  $0.013 < 0.05$ . The Service Quality of Tax Officer Influences Taxpayer Compliance of Small and Medium Enterprises on Government Regulation Number 23 of 2018. This is proven by the value of t significance of  $0.042 < 0.05$ .

Keywords: Tax Compliance of Small and Medium Enterprises on Government Regulation Number 23 of 2018, Taxation Socialization, Taxation Knowledge, The Service Quality Of Tax Officer