

ABSTRACT

This research aimed to find the empirical evidences for the influence of: (1) the understanding of taxation for tax compliance of MSME taxpayers (2) tax penalties for tax compliance of MSME's taxpayers, and also (3) the application of e-billing for tax compliance MSME's taxpayers. The research data were obtained from the questionnaires (primary) and some library researches. The questionnaires in this research were distributed to 100 MSME taxpayers and the data that can be processed were only 50 questionnaires. This researcher focused on MSME taxpayers in Bantul district. Method of sampling collection used in this study is convenience sampling method. Questionnaire data were tested by validity test, reliability test, and hypothesis test using multiple linear regression with SPSS version 20.

The result showed that: (1) the understanding of taxation affect the tax compliance of MSME taxpayers, (2) tax penalties do not affect the tax compliance of MSME taxpayers, (3) the application of e-billing do not affect the tax compliance of MSME taxpayers.

Keyword: tax compliance, the understanding of taxation, tax penalties, the application of e-billing.

ABSTRAK

Penelitian ini bertujuan untuk menemukan bukti secara empiris mengenai pengaruh: (1) pemahaman perpajakan terhadap kepatuhan wajib pajak UMKM, (2) sanksi perpajakan terhadap kepatuhan wajib pajak UMKM, (3) penerapan *e-billing* terhadap kepatuhan wajib pajak UMKM. Data penelitian ini diperoleh dari kuesioner (primer) dan beberapa studi kepustakaan. Kuesioner dalam penelitian ini dibagikan kepada 100 wajib pajak UMKM dengan data yang dapat diolah sebanyak 50 kuesioner. Responden dalam penelitian ini difokuskan pada wajib pajak UMKM di Kabupaten Bantul. Penentuan sampel dalam penelitian ini menggunakan metode *convenience sampling*. Data kuesioner diuji validitas, reliabilitas dan uji hipotesis dengan menggunakan regresi linear berganda pada SPSS Versi 20.

Hasil yang ditunjukkan adalah sebagai berikut: (1) pemahaman perpajakan berpengaruh terhadap kepatuhan wajib pajak UMKM, (2) sanksi perpajakan tidak berpengaruh terhadap kepatuhan wajib pajak UMKM, (3) penerapan *e-billing* tidak berpengaruh terhadap kepatuhan wajib pajak UMKM.

Kata Kunci: kepatuhan wajib pajak, pemahaman perpajakan, sanksi perpajakan, penerapan *e-billing*.