

ABSTRACT

Intermediate Micro Small Enterprises in Indonesia absorb 96% of the workforce, and contribute 60% of Indonesia's GDP. This shows the magnitude of potential tax revenue for Intermediate Micro Small Enterprises. Government Regulation No. 23 of 2018 which changes the rates to 0.5% is expected to make it easier for Intermediate Micro Small Enterprises to comply with their tax obligations. This research is included in descriptive quantitative research. The population in this study were all Intermediate Micro Small Enterprises actors in Bantul Regency, and the sample was 100 Intermediate Micro Small Enterprises actors in Bantul Regency. The sampling technique used is convenience sampling. The purpose of this study was to look at the influence between Understanding of Tax Regulations, Tax Sanctions and Tax Rates on Intermediate Micro Small Enterprises Tax Compliance in Bantul Regency. The test results of this study indicate that Understanding of Tax Regulations and Tax Rates does not affect the Intermediate Micro Small Enterprises Tax Compliance in Bantul Regency. Tax sanctions affect Intermediate Micro Small Enterprises Tax Compliance in Bantul Regency.

Keyword: *Understanding of Taxation Regulations; Tax Sanctions, Tax Rates; Intermediate Micro Small Enterprises Tax Compliance*

ABSTRAK

Usaha Mikro Kecil Menengah (UMKM) di Indonesia menyerap 96% tenaga kerja, dan berkontribusi sebesar 60% terhadap PDB Indonesia. Hal ini menunjukkan besarnya potensi penerimaan pajak untuk UMKM. Peraturan Pemerintah No 23 tahun 2018 yang mengubah tarif tersebut menjadi 0,5% di harapkan dapat memudahkan UMKM untuk mematuhi kewajiban pajaknya. Penelitian ini termasuk dalam penelitian kuantitatif deskriptif. Populasi dalam penelitian ini adalah seluruh pelaku UMKM di Kabupaten Bantul, dan sampelnya adalah 100 pelaku UMKM di Kabupaten Bantul. Teknik sampling yang di gunakan adalah convenience sampling. Tujuan penelitian ini adalah untuk melihat pengaruh antara Pemahaman Peraturan Pajak, Sanksi Perpajakan, dan Tarif Pajak terhadap Kepatuhan Pajak UMKM di Kabupaten Bantul. Hasil pengujian penelitian ini menunjukkan bahwa Pemahaman Peraturan Pajak dan Tarif Pajak tidak berpengaruh terhadap Kepatuhan Pajak UMKM di Kabupaten Bantul. Sanksi Perpajakan berpengaruh terhadap Kepatuhan Pajak UMKM di Kabupaten Bantul.

Keyword: Pemahaman Peraturan Perpajakan; Sanksi Pajak, Tarif Pajak; Kepatuhan Pajak UMKM