

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh persepsi atas efektifitas sistem perpajakan, tarif pajak, sikap religiusitas Wajib Pajak terhadap kepatuhan membayar pajak dengan kesadaran Wajib Pajak sebagai variabel intervening. Hal yang melatarbelakangi penelitian ini antara lain: realisasi penerimaan pajak PPh final yang belum mencapai target, sedikitnya Wajib Pajak UMKM Kabupaten Sleman yang membayar pajak, serta adanya perubahan tarif pajak UMKM. Tarif pajak UMKM sebelumnya di yang diatur dalam Peraturan Pemerintah Nomor 46 Tahun 2013 kemudian pada Juli 2018 lalu pemerintah mengesahkan peraturan terbaru dalam Peraturan Pemerintah Nomor 23 Tahun 2018.

Pengambilan data menggunakan metode survey kepada Wajib Pajak UMKM yang tersebar di Kabupaten Sleman dan terdaftar di KPP Pratama Sleman. Jumlah kuesioner yang disebar sejumlah 120 dan yang dapat diolah sebanyak 100 kuesioner. Penelitian ini menggunakan analisis regresi linear berganda dan analisis jalur dengan SPSS versi 22.0. Sebelum diolah data penelitian sebelumnya diuji kualitas, dan asumsi klasik. Pengujian yang digunakan yaitu; uji validitas, uji reabilitas, uji statistic deskriptif, uji normalitas, uji heteroskedastisitas, dan uji multikolinearitas.

Hasil pengujian penelitian ini menunjukkan bahwa persepsi atas efektifitas sistem perpajakan berpengaruh positif terhadap kepatuhan membayar pajak. Kemudian sikap religiusitas Wajib Pajak berpengaruh positif terhadap kepatuhan membayar pajak. Sedangkan tarif pajak tidak berpengaruh terhadap kepatuhan membayar pajak. Selanjutnya, kesadaran Wajib Pajak bisa memoderasi pengaruh positif persepsi atas efektifitas sistem perpajakan terhadap kepatuhan membayar pajak. Kesadaran Wajib Pajak juga memoderasi pengaruh positif sikap religiusitas Wajib Pajak terhadap kepatuhan membayar pajak

Kata kunci: Persepsi atas efektifitas sistem perpajakan, tarif pajak, sikap religiusitas Wajib Pajak, kesadaran Wajib Pajak, Kepatuhan membayar pajak, UMKM.

ABSTRACT

This research aims to examine the effect of perceptions of the effectiveness of the taxation system, tax rates, attitude of taxpayer religiosity towards compliance with paying taxes with the awareness of taxpayers as an intervening variable. The background of this research include: the realization of final PPh tax receipts that have not yet reached the target, at least the UMKM Taxpayers of Sleman Regency pay taxes, as well as the change in MSME tax rates. Previous MSME tax rates regulated in Government Regulation Number 46 of 2013 and then in July 2018 the government ratified the latest regulations in Government Regulation Number 23 of 2018.

Retrieval of data using survey methods to MSME Taxpayers scattered in Sleman Regency and registered at KPP Pratama Sleman. The number of questionnaires distributed was 120 and those that could be processed were 100 questionnaires. This study uses multiple linear regression analysis and path analysis with SPSS version 22.0. Before processing research data before it was tested for quality, and classical assumptions. Tests used are; validity test, reliability test, descriptive statistical test, normality test, heteroscedasticity test, and multicollinearity test.

The results of testing this study indicate that the perception of the effectiveness of the taxation system has a positive effect on compliance with paying taxes. Then the attitude of the taxpayer's religiosity has a positive effect on compliance with paying taxes. While the tax rate does not affect the compliance with paying taxes. Furthermore, the awareness of taxpayers can moderate the positive influence of perceptions of the effectiveness of the taxation system on compliance with paying taxes. Taxpayer awareness also moderates the positive influence of taxpayers' religiosity on tax compliance.

Keywords: Perception of tax system effectiveness, tax rates, taxpayer religiosity attitude, awareness of taxpayers, compliance with paying taxes, MSMEs.