

ABSTRACT

The background of this research is the regulation publication of the PP 46, 2013 which implementation is still quite difficult because of the taxpayer who has the perception that this policy is less fair. In particular, this study aims to analyze the influence of perceptions of fairness on PP 46, 2013 , Tax Knowledge of PP 46, 2013, the tax administration, Assertiveness penalty and socialization Government for the implementation of Regulation PP 46 of the Compliance Tax Payer Year 2013 small business either partially or simultaneously. The study was conducted with a quantitative approach using a survey method through questionnaires. Analysis of data using multiple linear regression.

The study population is the entire small business gross income of less than Idr 4,8M annually in Mega Glodok Kemayoran, Central Jakarta. The sampling technique was conducted to find were the aims (purposive sampling) that small business engaged in the sale of automotive parts / equipment technical in Mega Glodok Kemayoran (MGK), with the following criteria: (1) Small Business already have a business entity and have NPWP (Identification Legal Entity Tax Government), (2) Gross sales of gross business less than Idr 4,8M annual, (3) Small Business have started their business and have a minimum of 2 years of legal entities, (4) Small Business trading activity in Kemayoran .

The result of research indicating that perceptions of justice of PP 46, 2013 , tax knowledge of PP 46, 2013 , the tax administration, firmness government penalty and socialization effect on taxpayer compliance in Mega Glodok Kemayoran small business (MGK) either partially or simultaneously .

Keywords: Tax regulation PP 46, 2013, Small Business, tax knowledge, tax administration, firmness penalty and socialization, taxpayer compliance.

ABSTRAK

Penelitian ini dilatar belakangi atas terbitnya PP No. 46 Tahun 2013 yang mana pelaksanaannya masih cukup sulit karena adanya wajib pajak yang memiliki persepsi bahwa kebijakan ini dirasa kurang adil. Secara khusus penelitian ini bertujuan untuk menganalisis pengaruh persepsi keadilan atas PP 46 Tahun 2013, Pengetahuan atas PP 46 Tahun 2013, Administrasi pajak, Ketegasan Sanksi dan sosialisasi Pemerintah atas pelaksanaan PP 46 Tahun 2013 terhadap Kepatuhan WP UMKM baik secara parsial maupun simultan. Penelitian dilakukan dengan pendekatan kuantitatif menggunakan metode survei melalui penyebaran kuesioner. Analisis data menggunakan analisis regresi linear berganda.

Populasi penelitian adalah seluruh UMKM yang peredaran bruto bisnisnya kurang dari 4,8M per tahun di Mega Glodok Kemayoran, Jakarta Pusat. Teknik pengambilan sampel dilakukan dengan penyampelan bertujuan (*sampling purposive*) yaitu UMKM yang bergerak dalam penjualan onderdil otomotif/ peralatan teknik di Mega Glodok Kemayoran (MGK), dengan kriteria: (1) UMKM sudah memiliki badan usaha dan NPWP (Berbadan Hukum), (2) Peredaran bruto bisnis kurang dari 4,8M per tahun, (3) UMKM sudah memulai usahanya dan memiliki badan hukum minimum 2 tahun, (4) UMKM melakukan aktivitas perdagangan di wilayah Kemayoran.

Hasil penelitian menunjukkan bahwa Persepsi keadilan atas PP 46 Tahun 2013, pengetahuan PP 46 Tahun 2013, administrasi pajak, ketegasan sanksi dan sosialisasi pemerintah berpengaruh terhadap kepatuhan wajib pajak UMKM di Mega Glodok Kemayoran (MGK) baik secara parsial maupun simultan.

Kata Kunci: PP 46 Tahun 2013, UMKM, pengetahuan pajak, administrasi pajak, ketegasan sanksi dan sosialisasi, kepatuhan wajib pajak.

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