

ABSTRAK

Tujuan dilakukannya penelitian ini adalah untuk mengetahui apakah terdapat perbedaan pengaruh persepsi keadilan, kepatuhan wajib pajak dan religiusitas terhadap kepatuhan wajib pajak pria dan wanita. Penelitian dilakukan kepada wajib pajak pelaku UMKM yang ada di Kota Bekasi.

Penelitian ini merupakan penelitian kuantitatif. Sampel diambil dengan menggunakan metode *convenience sampling*. Jumlah sampel yang digunakan sebanyak 120 responden. Data yang diperoleh dianalisis menggunakan metode PLS (*Partial Least Square*) dengan pendekatan indikator reflektif menggunakan program SmartPLS 3.3.3.

Berdasarkan hasil analisis data menjelaskan bahwa terdapat perbedaan pengaruh persepsi keadilan terhadap kepatuhan wajib pajak antara pria dan wanita, begitu juga dengan variabel religiusitas menunjukkan terdapat perbedaan pengaruh religiusitas terhadap kepatuhan wajib pajak antara pria dan wanita. Sedangkan untuk variabel pengetahuan pajak, hasil analisis menunjukkan tidak terdapat perbedaan pengaruh pengetahuan pajak terhadap kepatuhan wajib pajak antara pria dan wanita.

Kata kunci: Persepsi keadilan, pengetahuan pajak, religiusitas, kepatuhan wajib pajak, dan *Partial Least Square* (PLS).



ABSTRACT

The purpose of this study was to find out whether there are differences in the influence of perceptions of fairness, taxpayer compliance and religiosity on male and female taxpayer compliance. The research was conducted on MSME tax payers in Bekasi City.

This research is a quantitative research. Samples were taken using the convenience sampling method. The number of samples used was 120 respondents. The data obtained were analyzed using the PLS (Partial Least Square) method with a reflective indicator approach using the SmartPLS 3.3.3 program.

Based on the results of the data analysis, it was explained that there were differences in the effect of perceptions of justice on taxpayer compliance between men and women, as well as the religiosity variable showing that there were differences in the effect of religiosity on taxpayer compliance between men and women. As for the tax knowledge variable, the results of the analysis show that there is no difference in the effect of tax knowledge on taxpayer compliance between men and women.

Keywords: Perception of fairness, tax knowledge, religiosity, taxpayer compliance, and Partial Least Square (PLS).

