

## ABSTRAK

Usaha *online* di Indonesia mengalami perkembangan pesat dalam beberapa tahun terakhir. Namun, kepatuhan wajib pajak pelaku usaha *online* masih rendah, sehingga perlu ditingkatkan. Peningkatan kepatuhan ini penting untuk memaksimalkan penerimaan pajak dan mendukung pembangunan negara. Penelitian ini bertujuan untuk mendapatkan bukti empiris tentang pengaruh pengetahuan pajak, tarif pajak, dan sanksi pajak terhadap kepatuhan wajib pajak orang pribadi pelaku usaha *online* di Jabodetabek. Jenis penelitian ini merupakan penelitian kuantitatif dengan menggunakan *simple random sampling* sebagai teknik pengambilan sampel dan diperoleh sebanyak 97 responden. Data primer dikumpulkan melalui penyebaran kuesioner secara langsung. Analisis data dilakukan dengan *Structural Equation Modeling* (SEM) berbasis *Partial Least Square* (PLS) menggunakan SmartPLS 4.0. Hasil penelitian menunjukkan bahwa variabel pengetahuan pajak dan sanksi pajak tidak berpengaruh signifikan terhadap kepatuhan wajib pajak, sedangkan variabel tarif pajak berpengaruh signifikan terhadap kepatuhan wajib pajak.

Kata Kunci: Pengetahuan Pajak, Tarif Pajak, Sanksi Pajak, Kepatuhan Wajib Pajak, Pelaku Usaha *Online*



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## **ABSTRACT**

*Online businesses in Indonesia have experienced rapid growth in recent years. However, tax compliance among online entrepreneurs is still low, and therefore needs to be improved. Increasing compliance is important to maximize tax revenue and support national development. This study aims to obtain empirical evidence on the effect of tax knowledge, tax rates, and tax sanctions on the tax compliance of individual online entrepreneurs in Jabodetabek. This type of research is quantitative research using simple random sampling as the sampling technique and a total of 97 respondents were obtained. Primary data was collected through direct distribution of questionnaires. Data analysis was carried out with Structural Equation Modeling (SEM) based on Partial Least Square (PLS) using SmartPLS 4.0. The results of the study show that the variables of tax knowledge and tax sanctions do not have a significant effect on taxpayer compliance, while the variable of tax rates has a significant effect on taxpayer compliance.*

*Keywords: Tax Knowledge, Tax Rate, Tax Sanctions, Mandatory Compliance Taxes, Online Business Actors*



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