

## ABSTRAK

LENI KURNIAWATI. Pengaruh Pemahaman Pajak, Tarif Pajak dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak UMKM Pada Sektor Tekstil Wilayah Jakarta Yang Terdaftar Di Kementerian Koperasi Dan UKM Periode 2021. Dibawah Bimbingan YATIMIN.

Tujuan penelitian ini untuk menguji Pengaruh Pemahaman Pajak, Tarif Pajak dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak UMKM. Hasil Uji t, variabel Pemahaman Pajak diketahui  $t\text{-hitung} = 15.177 \geq t\text{-tabel} = 1999$  artinya variabel Pemahaman Pajak berpengaruh positif dan signifikan terhadap Kepatuhan Wajib Pajak. Variabel Tarif Pajak diketahui  $t\text{-hitung} = 4.545 \geq t\text{-tabel} = 1.999$  artinya variabel Tarif Pajak berpengaruh positif dan signifikan terhadap Kepatuhan Wajib Pajak. Variabel Sanksi Pajak diketahui  $t\text{-hitung} = 2.223 \geq t\text{-tabel} = 1.999$  artinya variabel Sanksi Pajak berpengaruh positif dan signifikan terhadap Kepatuhan Wajib Pajak. Kemudian hasil Uji F, variabel Pemahaman Pajak, Tarif Pajak dan Sanksi Pajak secara simultan memiliki  $F\text{-hitung} = 121.656 \geq F\text{-tabel} = 2.75$  artinya variabel Pemahaman Pajak, Tarif Pajak dan Sanksi Pajak secara simultan berpengaruh positif dan signifikan terhadap Kepatuhan Wajib Pajak. Sehingga dapat disimpulkan, semakin meningkat Pemahaman Pajak, Tarif Pajak dan Sanksi Pajak maka kemungkinan Kepatuhan Wajib Pajak akan meningkat juga.

**Kata Kunci:** Pemahaman Pajak, Tarif Pajak dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak

## ABSTRAK

LENI KURNIAWATI. The Influence of Tax Understanding, Tax Rates and Tax Sanctions on MSME Taxpayer Compliance in the Textile Sector of the Jakarta Region Registered at the Ministry of Cooperatives and SMEs for the 2021 Period. Under the Guidance of YATIMIN.

The purpose of this study was to examine the effect of understanding taxes, tax rates and tax sanctions on MSME taxpayer compliance. The results of the t-test, the Tax Understanding variable is known to have  $t\text{-count} = 15,177 > t\text{-table} = 1999$ , meaning that the Tax Understanding variable has a positive and significant effect on Taxpayer Compliance. It is known that the tax rate variable is  $t\text{-count} = 4.545 > t\text{-table} = 1.999$ , meaning that the tax rate variable has a positive and significant effect on taxpayer compliance. The variable of tax sanctions is known to have  $t\text{-count} = 2.223 > t\text{-table} 1.999$ , which means that the tax sanctions variable has a positive and significant effect on taxpayer compliance. Then the results of the F-Test, the variables of Tax Understanding, Tax Rates and Tax Sanctions simultaneously have  $F\text{-count} = 121.656 > F\text{-table} = 2.75$ , meaning that the variables of Tax Understanding, Tax Rates and Tax Sanctions simultaneously have a positive and significant effect on Taxpayer Compliance. So it can be concluded, the increasing understanding of taxes, tax rates and tax sanctions, the possibility of taxpayer compliance will also increase.

**Keywords:** *Understanding Taxes, Tax Rates and Tax Sanctions on Taxpayer Compliance*