

ABSTRAK

Yuliana Nur Indah Sari. 2022. Pengaruh Insentif Pajak dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak UMKM di Kabupaten Sumenep. Skripsi: Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Wiraraja. Pembimbing: Norsain S.E., M.Ak.

Penelitian ini bertujuan untuk menguji pengaruh insentif pajak dan sanksi pajak terhadap kepatuhan wajib pajak UMKM di Kabupaten Sumenep.

Penelitian ini dilakukan terhadap pelaku UMKM di Kabupaten Sumenep yang terdaftar di KPP Pratama Pamekasan dengan menggunakan metode random sampling dan convenience sampling dan diperoleh 62 UMKM yang menjadi sampel penelitian. Teknik pengujian yang digunakan dalam penelitian ini adalah analisis regresi berganda.

Hasil penelitian menunjukkan bahwa secara parsial, variabel insentif pajak berpengaruh positif terhadap kepatuhan wajib pajak UMKM di Kabupaten Sumenep. Adanya insentif pajak dapat meningkatkan kepatuhan wajib pajak UMKM dan dapat membantu perekonomian wajib pajak pelaku UMKM dalam mempertahankan keberlangsungan usahanya pada masa pandemi covid-19. Dan secara parsial, variabel sanksi pajak juga berpengaruh terhadap kepatuhan wajib pajak UMKM di Kabupaten Sumenep. Adanya sanksi pajak yang tinggi dan tegas membuat wajib pajak takut untuk melanggarnya sehingga wajib pajak memilih untuk patuh dalam memenuhi kewajibannya.

Kata Kunci: Insentif Pajak, Sanksi Pajak, Kepatuhan Wajib Pajak, UMKM

ABSTRACT

Yuliana Nur Indah Sari. 2022. *Effect of Tax Incentives and Tax Sanctions on Micro Small, And Medium Enterprises Taxpayer Compliance in Sumenep Regency.* Thesis: Accounting Study Program, Faculty of Economics and Business, Wiraraja University. Supervisor: Norsain S.E., M.Ak.

This study aims to examine the effect of tax incentives and tax sanctions on Micro small, and medium enterprises taxpayer compliance in Sumenep Regency.

This research was conducted on Micro small, and medium enterprises actors in Sumenep Regency who were registered at KPP Pratama Pamekasan using random sampling and convenience sampling methods and obtained 62 Micro small, and medium enterprises as research samples. The testing technique used in this study is multiple regression analysis.

The result show that partially, the tax incentive variable has a positive effect on Micro small, and medium enterprises tax payer compliance in Sumenep Regency. The existence of tax incentives can improve Micro small, and medium enterprises taxpayer compliance and greatly assist the economy of Micro small, and medium enterprises taxpayer in maintaining business continuity during the covid-19 pandemic. and partially, the variable of tax sanctions also has a positive effect on Micro small, and medium enterprises taxpayer compliance in Sumenep Regency. The existence of high and firm tax sanctions makes taxpayers choose to comply in fulfilling their obligations.

Keywords : *Tax Incentives, Tax Sanctions, Taxpayer Compliance, Micro small, and medium enterprises.*