

PENGARUH PEMAHAMAN PERATURAN PERPAJAKAN, PERUBAHAN TARIF PAJAK, PENGGUNAAN *SELF ASSESSMENT SYSTEM*, DAN SANKSI PAJAK TERHADAP KEPATUHAN WAJIB PAJAK UMKM MILENIAL DI KOTA YOGYAKARTA

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INTISARI

Penelitian ini bertujuan untuk menguji pengaruh pemahaman peraturan perpajakan, perubahan tarif pajak, penggunaan *self assessment system*, dan sanksi pajak terhadap kepatuhan wajib pajak UMKM milenial. Populasi dalam penelitian ini adalah wajib pajak UMKM milenial di Kota Yogyakarta. Pendekatan dalam penelitian ini menggunakan metode kuantitatif. Teknik penentuan sampel menggunakan *purposive sampling* diperoleh sampel sejumlah 48 responden. Data yang digunakan yakni data primer dengan menyebarkan kuesioner kepada wajib pajak UMKM milenial. Pengujian analisis data menggunakan bantuan SPSS 26. Hasil penelitian menunjukkan bahwa pemahaman peraturan perpajakan berpengaruh positif terhadap kepatuhan wajib pajak UMKM, perubahan tarif pajak tidak berpengaruh positif terhadap kepatuhan wajib pajak UMKM, penggunaan *self assessment system* tidak berpengaruh positif terhadap kepatuhan wajib pajak UMKM, sanksi pajak berpengaruh positif terhadap kepatuhan wajib pajak UMKM, dan setiap variabel secara simultan berpengaruh positif terhadap kepatuhan wajib pajak UMKM dengan hasil uji Adjusted R Square menunjukkan bahwa kontribusi variabel independen sebesar 54% terhadap kepatuhan wajib pajak UMKM milenial di Kota Yogyakarta.

Kata kunci: *Pemahaman Peraturan Perpajakan, Perubahan Tarif Pajak, Penggunaan Self Assessment System, Sanksi Pajak, Kepatuhan Wajib Pajak UMKM.*

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***THE EFFECT OF UNDERSTANDING TAX REGULATIONS,
CHANGES IN TAX RATES, THE USE OF SELF-ASSESSMENT
SYSTEMS, AND TAX SANCTIONS ON THE COMPLIANCE OF
MILLENNIAL MSME TAXPAYERS IN YOGYAKARTA CITY***

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ABSTRACT

This study aims to examine the effect of understanding tax regulations, changes in tax rates, the use of self-assessment systems, and tax sanctions on the compliance of millennial MSME taxpayers. The population in this study were millennial MSME taxpayers in Yogyakarta City. The approach in this study used quantitative methods. The sampling technique used purposive sampling to obtain a sample of 48 respondents. The data used were primary data by distributing questionnaires to millennial MSME taxpayers. Data analysis testing used SPSS 26. The results of the study showed that understanding tax regulations had a positive effect on MSME taxpayer compliance, changes in tax rates did not have a positive effect on MSME taxpayer compliance, the use of self-assessment systems did not have a positive effect on MSME taxpayer compliance, tax sanctions had a positive effect on MSME taxpayer compliance, and each variable simultaneously had a positive effect on MSME taxpayer compliance with the results of the Adjusted R Square test showing that the contribution of the independent variable was 54% to the compliance of millennial MSME taxpayers in Yogyakarta City.

Keywords: Understanding of Tax Regulations, Changes in Tax Rates, Use of Self Assessment System, Tax Sanctions, Compliance of MSME Taxpayers.

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