

PERAN LITERASI PERPAJAKAN: DETERMINAN KEPATUHAN WAJIB PAJAK PELAKU UMKM SEKTOR INDUSTRI KREATIF DI KOTA YOGYAKARTA

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INTISARI

Penelitian ini memiliki tujuan guna mengetahui pengaruh faktor eksternal yang terdiri dari pemanfaatan teknologi informasi, reformasi administrasi perpajakan, dan sanksi perpajakan serta faktor internal yaitu literasi perpajakan sebagai pemoderasi terhadap kepatuhan wajib pajak pelaku UMKM sektor industri kreatif di kota Yogyakarta. Penelitian ini merupakan penelitian kuantitatif dengan teknik pengumpulan data melalui kuesioner menggunakan skala likert. Teknik analisis data yang digunakan yaitu uji analisis linear berganda, uji t, dan uji *modrated regression analysis*. Hasil pengujian hipotesis melalui uji t menunjukkan bahwa variabel pemanfaatan teknologi informasi dan reformasi administrasi perpajakan berpengaruh terhadap kepatuhan wajib pajak. Variabel sanksi perpajakan tidak berpengaruh terhadap kepatuhan wajib pajak. Melalui uji *moderated regression analysis* secara parsial variabel literasi perpajakan tidak mampu memoderasi pengaruh variabel pemanfaatan teknologi informasi dan sanksi perpajakan terhadap variabel kepatuhan wajib pajak. Namun, variabel literasi perpajakan mampu memoderasi pengaruh variabel reformasi administrasi perpajakan terhadap variabel kepatuhan wajib pajak. Hasil *uji adjusted R square* pada uji *moderated regression analysis* menunjukkan bahwa variabel dependen berpengaruh sebesar 87,6% terhadap variabel independen.

Kata Kunci: Kepatuhan wajib pajak, pemanfaatan teknologi informasi, reformasi administrasi perpajakan, sanksi perpajakan, literasi perpajakan.

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THE ROLE OF TAX LITERACY: DETERMINANTS OF TAXPAYER COMPLIANCE FOR MSME ACTORS IN THE CREATIVE INDUSTRY SECTOR IN YOGYAKARTA CITY

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ABSTRACT

This study aims to determine the effect of external factors consisting of the use of information technology, tax administration reform, and tax sanctions as well as internal factors, namely tax literacy as a moderator on taxpayer compliance of MSME players in the creative industry sector in Yogyakarta city. This research is a quantitative study with data collection techniques through a questionnaire using a Likert scale. The data analysis techniques used are multiple linear analysis tests, t tests, and moderated regression analysis tests. The results of hypothesis testing through the t test show that the variables of information technology utilization and tax administration reform affect taxpayer compliance. The tax sanction variable has no effect on taxpayer compliance. Through the moderated regression analysis test, partially the tax literacy variable is not able to moderate the influence of the information technology utilization variable and tax sanctions on the taxpayer compliance variable. However, the tax literacy variable is able to moderate the effect of the tax administration reform variable on the taxpayer compliance variable. The adjusted R square test results on the moderated regression analysis test shows that the dependent variable has an effect of 87.6% on the independent variable.

Keywords: *Taxpayer compliance, information technology utilization, tax administration reform, tax sanctions, tax literacy.*

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