

**PENGARUH PERSEPSI ATAS EFEKTIVITAS SISTEM PERPAJAKAN
DAN KUALITAS PELAYANAN PAJAK TERHADAP KEPATUHAN
WAJIB PAJAK UMKM
(Studi pada UMKM *e-Commerce* di Kabupaten Bandung)**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh persepsi atas efektivitas sistem perpajakan dan kualitas pelayanan pajak terhadap kepatuhan wajib pajak UMKM. Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan deksriptif dan verifikatif. Data yang digunakan adalah data primer yang didapatkan dengan menyebarkan kuesioner. Sampel dalam penelitian ini sebanyak 100 responden yang merupakan wajib pajak UMKM pelaku *e-Commerce* di Kabupaten Bandung. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan bantuan *software* SPSS v.23.00.

Hasil penelitian menunjukkan bahwa tingkat persepsi atas efektivitas sistem perpajakan dan kepatuhan wajib pajak UMKM di Kabupaten Bandung sudah sangat baik, sedangkan kualitas pelayanan pajak sudah berjalan baik. Secara parsial, baik persepsi atas efektivitas sistem perpajakan ataupun kualitas pelayanan pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak UMKM pelaku *e-Commerce* di Kabupaten Bandung. Secara simultan, persepsi atas efektivitas sistem perpajakan dan kualitas pelayanan pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak UMKM pelaku *e-Commerce* di Kabupaten Bandung.

Kata Kunci : Efektivitas Sistem Perpajakan, Kualitas Pelayanan Pajak, Kepatuhan Wajib Pajak

THE EFFECT OF PERCEPTION OF THE EFFECTIVENESS OF THE TAX SYSTEM AND QUALITY OF TAXES SERVICES ON THE COMPLIANCE OF MSME TAXPAYERS

(Study on MSME e-Commerce Taxpayers in Bandung Regency)

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ABSTRACT

This study aims to find out the magnitude of the influence of perception on the effectiveness of the tax system and quality of taxes service on MSME e-Commerce in Bandung Regency. The research method used in this study is a quantitative method using descriptive and verificative research. The data used in this study is primary data which obtained by distributing questionnaires. The sample of this study was 100 respondents who were MSME e-Commerce taxpayers iin Bandung Regency. The analysis method used is multiple linear regression analysis with the help of SPSS v.23.00.

The results showed that the level of perception of the effectiveness of the tax system and MSME e-Commerce taxpayer compliance are very good, whereas quality of taxes service is already good. Partially, both of perception of the effectiveness of the tax system and quality of taxes service has a positive and significant effect on the compliance of MSME e-Commerce taxpayers in Bandung Regency. Simultaneously, the perception of the effectiveness of the tax system and quality of taxes service has a positive and significant effect on the compliance of MSME e-Commerce taxpayers in Bandung regency.

Keywords : The Effectiveness of the Tax System, Quality of Taxes Service, the Compliance of Taxpayers