

ABSTRAK

EVALUASI KESADARAN MEMBAYAR PAJAK, PERSEPSI EFEKTIVITAS SISTEM PERPAJAKAN, SANKSI PERPAJAKAN, DAN KEPATUHAN WAJIB PAJAK

(Studi Kasus Usaha Mikro, Kecil, dan Menengah pada Sektor Perdagangan di
Wilayah Caturtunggal, Condongcatur, dan Maguwoharjo)

Enrico Christian Aji
NIM : 212114174
Universitas Sanata Dharma
Yogyakarta
2025

Penelitian ini bertujuan untuk mengevaluasi kesadaran membayar pajak, persepsi efektivitas sistem perpajakan, sanksi perpajakan, dan kepatuhan Wajib Pajak pada pelaku UMKM sektor perdagangan di wilayah Caturtunggal, Condongcatur, dan Maguwoharjo. Penelitian ini dilakukan untuk mengetahui sejauh mana responden memiliki gambaran masing-masing variabel tersebut. Fokus penelitian adalah memberikan gambaran deskriptif atas sikap dan pemahaman perpajakan pelaku UMKM.

Metode penelitian yang digunakan adalah pendekatan kuantitatif dengan teknik analisis statistik deskriptif. Sampel penelitian sebanyak 88 responden dipilih dengan teknik *purposive sampling* berdasarkan kriteria tertentu. Data dikumpulkan melalui kuesioner dan dianalisis menggunakan distribusi frekuensi dan nilai rata-rata berdasarkan skala *Likert*.

Hasil penelitian menunjukkan bahwa kesadaran membayar pajak, persepsi efektivitas sistem perpajakan, sanksi perpajakan, dan kepatuhan Wajib Pajak berada dalam kategori tinggi. Hal ini mencerminkan bahwa pelaku UMKM secara umum telah memahami dan menyikapi kewajiban perpajakan dengan baik. Temuan ini diharapkan menjadi bahan pertimbangan dalam upaya peningkatan pelayanan dan edukasi perpajakan di kalangan UMKM.

Kata kunci: Kesadaran pajak, Persepsi Efektifitas Sistem Perpajakan, Sanksi Pajak, Kepatuhan Wajib Pajak, UMKM

ABSTRACT

An Evaluation of Tax Awareness, Perceptions of Tax System Effectiveness, Tax Sanctions, and Taxpayer Compliance (Case Study of Micro, Small, and Medium Enterprises in the Trade Sector in the Caturtunggal, Condongcatur, and Maguwoharjo Regions)

Enrico Christian Aji
NIM : 212114174
Sanata Dharma University
Yogyakarta
2025

This study aims to evaluate tax awareness, perceived effectiveness of the tax system, tax sanctions, and taxpayer compliance among MSMEs operating in the trade sector in the Caturtunggal, Condongcatur, and Maguwoharjo regions. This study was conducted to determine the extent to which respondents understood each of these variables. The focus of the study was to provide a descriptive overview of the tax attitudes and understanding of MSMEs.

The research method used was a quantitative approach with descriptive statistical analysis techniques. A sample of 88 respondents was selected using purposive sampling based on specific criteria. Data were collected through questionnaires and analyzed using frequency distributions and average scores based on a Likert scale.

The results showed that tax awareness, perceived effectiveness of the tax system, tax sanctions, and taxpayer compliance were in the high category. This reflects that MSMEs generally have a good understanding and response to their tax obligations. These findings are expected to be used as considerations in efforts to improve tax services and education among MSMEs.

Keywords: *Tax awareness, Perception of Tax System Effectiveness, Tax Sanctions, Taxpayer Compliance, MSMEs*