

ABSTRACT

This research is quantitative research. This study aimed to determine of taxpayers perception about the effect of tax justice, tax rates, system, tax discrimination, tax technology and information to the tax evasion (surveys to Micro Small and Medium Enterprises in Pekalongan Regency).

The sampling technique using purposive sampling method with 150 MSME's as the respondents. The method used in this research is linear regression. The data analysis technique used is validity test, reliability test, normality test, multikolinearitas test, heterokedastisitas test, determination coefficient test, model feasibility test, and multiple linear regression analysis.

Based on the results of the analysis carried out, it is found that the perception of the MSME taxpayers about the tax justice and tax discrimination have a positive significant effect on tax evasion, the perception of the MSME taxpayers about the tax rates and tax technology and information have a negative significant effect on tax evasion, and tax system does not have an effect on tax evasion. The limitation in this research is the object of the MSME Taxpayers in Pekalongan Regency only, and only using variables tax justice, tax rates, tax system, tax discrimination, and tax technology and information.

Keywords: *Tax payers perception, tax justice, tax rates, tax system, tax discrimination, tax technology and information, tax evasion*

ABSTRAK

Penelitian ini merupakan penelitian kuantitatif. Penelitian ini bertujuan untuk mengetahui persepsi Wajib Pajak UMKM mengenai keadilan perpajakan, tarif pajak, sistem perpajakan, diskriminasi perpajakan, serta teknologi dan informasi perpajakan terhadap penggelapan pajak (survey terhadap UMKM di Kabupaten Pekalongan).

Teknik pengambilan sampel pada penelitian ini menggunakan purposive sampling dengan jumlah sampel sebesar 150 responden. Metode yang digunakan dalam penelitian ini adalah regresi linear berganda. Teknik analisis data yang digunakan yaitu uji validitas, uji reliabilitas, uji normalitas, uji heterokedastisitas, uji koefisien determinasi, uji kelayakan model, dan analisis regresi linear berganda.

Berdasarkan hasil analisis yang dilakukan, didapatkan hasil bahwa persepsi Wajib Pajak UMKM mengenai keadilan perpajakan dan diskriminasi perpajakan berpengaruh positif signifikan terhadap penggelapan pajak, persepsi Wajib Pajak UMKM mengenai tarif pajak dan teknologi dan informasi perpajakan berpengaruh negatif signifikan terhadap penggelapan pajak, dan persepsi Wajib Pajak UMKM mengenai sistem perpajakan tidak berpengaruh terhadap penggelapan pajak.

Katakunci: Persepsi wajib pajak, keadilan perpajakan, tarif pajak, sistem perpajakan, diskriminasi perpajakan, teknologi dan informasi perpajakan, penggelapan pajak