

Hubungan karakteristik UMKM terhadap kepatuhan formal wajib pajak di Indonesia melalui pelaporan SPT elektronik = MSME characteristics on formal tax compliance in Indonesia : Electronic tax filing by MSME taxpayers.

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Abstrak

Peningkatan pelaku UMKM yang patuh membayar pajak penghasilan cukup signifikan setiap tahun. Namun level kepatuhan formal pelaku usaha sektor UMKM relatif rendah karena elemen utama biaya kepatuhan relatif tetap sedangkan UMKM dapat dikatakan belum mampu mengeluarkan biaya besar untuk mematuhi peraturan perpajakan. Penerapan sistem layanan perpajakan secara elektronik bertujuan untuk mencapai peningkatan level kepatuhan formal karena sistem elektronik yang online memungkinkan wajib pajak dapat lebih fleksibel dalam menjalankan kewajiban pelaporan SPT. Hasil regresi panel data menunjukkan adanya hubungan signifikan antara kepatuhan pelaku usaha berskala mikro dan skala kecil dengan tingkat kepatuhan formal pelaku UMKM pada suatu provinsi. Selanjutnya, hasil penelitian juga menunjukkan bahwa semakin banyak pelaku UMKM di sektor perdagangan yang patuh membayar pajak berdampak negatif pada kepatuhan formal wajib pajak UMKM di suatu provinsi. Ditjen Pajak melalui seluruh KPP Pratama di Indonesia perlu memberikan sosialisasi pelaporan SPT Tahunan melalui e – filing yang intensif dan persuasif khususnya kepada wajib pajak UMKM di sektor perdagangan untuk memanfaatkan sistem elektronik dalam menjalankan kewajiban pelaporan SPT Tahunan sehingga tingkat kepatuhan formal wajib pajak UMKM di Indonesia meningkat

.....The increase in MSME taxpayers who are compliant with paying income taxes is quite significant every year. However, the level of formal compliance of taxpayers in MSME sector is relatively low because the main element of compliance costs is relatively fixed, while it can be said that MSMEs have not been able to afford large-scale compliance costs. Adopting an electronic tax service system aims to increase formal compliance because an online electronic system allows taxpayers to be more flexible in carrying out their annual tax reporting obligations. The result of panel data regression shows a significant relationship between micro and small scale taxpayers' compliance with the level of formal compliance of MSME taxpayers in a province. Furthermore, the results of panel data regression also show that the increasing number of MSME taxpayers in the trade sector who are obedient to paying taxes have a negative correlation on the formal compliance of MSME taxpayers in a province. The Directorate General of Taxes through all small tax office in Indonesia needs to provide socialization of Annual Tax Reporting through intensive and persuasive e-filing, especially for MSME taxpayers in the trade sector to utilize electronic systems in carrying out Annual Tax Reporting obligations so that the level of formal compliance of MSME taxpayers in Indonesia increases.