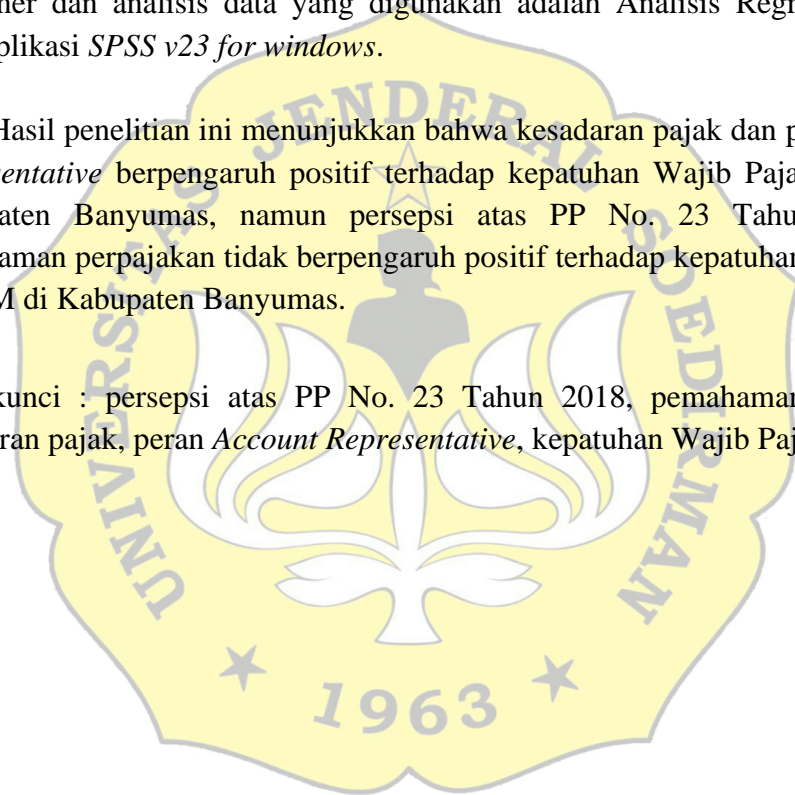


RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh persepsi atas PP No. 23 Tahun 2018, pemahaman perpajakan, kesadaran pajak, peran *Account Representative* terhadap kepatuhan Wajib Pajak UMKM di Kabupaten Banyumas. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* dengan kriteria sampel yaitu pelaku UMKM yang bergerak disektor perdagangan, hotel dan restoran dan memiliki omzet \leq Rp 4.800.000.000,00. Sampel penelitian yang diperoleh berjumlah 100 responden. Metode pengumpulan data dilakukan melalui kuesioner dan analisis data yang digunakan adalah Analisis Regresi Berganda pada aplikasi *SPSS v23 for windows*.

Hasil penelitian ini menunjukkan bahwa kesadaran pajak dan peran *Account Representative* berpengaruh positif terhadap kepatuhan Wajib Pajak UMKM di Kabupaten Banyumas, namun persepsi atas PP No. 23 Tahun 2018 dan pemahaman perpajakan tidak berpengaruh positif terhadap kepatuhan Wajib Pajak UMKM di Kabupaten Banyumas.

Kata kunci : persepsi atas PP No. 23 Tahun 2018, pemahaman perpajakan, kesadaran pajak, peran *Account Representative*, kepatuhan Wajib Pajak UMKM.



SUMMARY

This study is aimed to determine the effect of perception on Government Regulation 23 of 2018, understanding of taxation, tax awareness, the role of account representative towards the compliance of MSME Taxpayers in Banyumas Regency. The used sampling technique was purposive sampling with sample criteria MSMEs which engaged in the trade, hotel and restaurant sector and had a turnover of \leq Rp 4.800.000.000,00. The obtained research sample amounted to 100 respondents. The method of data collection is done by a questionnaire and The used data analysis is Multiple Regression Analysis on the application of SPSS v23 for windows.

The result of this study indicates that tax awareness and the role of account representative have a positive effect on compliance of MSME Taxpayers in Banyumas Regency, but the perception on Government Regulation 23 of 2018 and understanding of taxation doesn't have a positive effect on the compliance of MSME taxpayers in Banyumas Regency.

Keywords: perception on Government Regulation 23 of 2018, understanding of taxation, tax awareness, the role of account representative, compliance of MSME Taxpayers.

