

RINGKASAN

Penelitian ini merupakan jenis penelitian kuantitatif. Sumber data yang digunakan adalah data primer dan data sekunder. Data primer bersumber dari jawaban responden terhadap kuesioner yang dibagikan sedangkan data sekunder bersumber pada buku literatur, jurnal penelitian, artikel ilmiah, publikasi pemerintah, serta internet. Penelitian ini berjudul “Pengaruh Kesadaran Pajak, Pemahaman Pajak, Pemeriksaan Pajak, dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Pelaku Usaha *E-Commerce* di Kabupaten Banyumas”.

Teori yang digunakan sebagai dasar penelitian ini yaitu Teori Regulasi Responsif (*Responsive Regulation Theory*) dan Teori Atribusi. Populasi dalam penelitian ini adalah pelaku usaha di Kabupaten Banyumas yang telah terdaftar sebagai anggota komunitas ASPIKMAS sebanyak 5.000 pelaku usaha. Teknik pengambilan sampel menggunakan teknik *purposive sampling* berdasarkan kriteria tertentu dan diperoleh 100 sampel. Teknik analisis data yang digunakan dalam penelitian ini adalah uji regresi linear berganda. Hasil penelitian ini menunjukkan bahwa: (1) kesadaran pajak berpengaruh positif terhadap kepatuhan wajib pajak pelaku usaha *e-commerce*, (2) pemahaman pajak berpengaruh positif terhadap kepatuhan wajib pajak pelaku usaha *e-commerce*, (3) pemeriksaan pajak tidak berpengaruh positif terhadap kepatuhan wajib pajak pelaku usaha *e-commerce*, (4) sanksi pajak berpengaruh positif terhadap kepatuhan wajib pajak pelaku usaha *e-commerce*. Implikasi berdasarkan hasil penelitian ini diharapkan kebijakan terkait pemenuhan kewajiban perpajakan dapat dipermudah dan disederhanakan, sosialisasi terkait ketentuan dan tata cara perpajakan yang berlaku perlu diberikan kepada wajib pajak, serta sanksi pajak perlu dipertegas agar kepatuhan wajib pajak dapat terus meningkat.

Kata kunci: kesadaran pajak, pemahaman pajak, pemeriksaan pajak, sanksi pajak, kepatuhan pajak, *e-commerce*

SUMMARY

This research is quantitative research. The data sources used are primary data and secondary data. Primary data is sourced from respondents' answers to the questionnaires distributed while secondary data is sourced from literature books, research journals, scientific articles, government publications, and the internet. This research is entitled "The Effect of Tax Awareness, Tax Understanding, Tax Audit, and Tax Sanctions on Taxpayer Compliance of E-Commerce Business Actors in Banyumas Regency".

The theories used as the basis for this research are Responsive Regulation Theory and Attribution Theory. The population in this study is business actors in Banyumas Regency who have been registered as ASPIKMAS members about 5,000 business actors. The sampling technique uses purposive sampling techniques based on certain criteria and obtained 100 samples. The data analysis technique used in this study was a multiple linear regression test. The results of this study show that: (1) tax awareness has a positive effect on the compliance of taxpayers of e-commerce business actors, (2) tax understanding has a positive effect on the compliance of taxpayers of e-commerce business actors, (3) tax audits do not have a positive effect on the compliance of taxpayers of e-commerce business actors, (4) tax sanctions have a positive effect on the compliance of taxpayers of e-commerce business actors. The implications based on the results of this study are expected to simplify policies related to the fulfillment of tax obligations, socialization related to applicable tax provisions and procedures needs to be provided to taxpayers, and tax sanctions need to be strengthened so that taxpayer compliance can continue to increase.

Keywords: tax awareness, tax understanding, tax audit, tax sanctions, tax compliance, e-commerce

