

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh sanksi perpajakan, kesadaran wajib pajak, dan program Tax Amnesty terhadap kepatuhan pajak UMKM di Kabupaten Lumajang, serta menguji peran moderasi Tax Amnesty dalam hubungan tersebut. Metode penelitian yang digunakan adalah kuantitatif dengan pendekatan analisis regresi moderasi (Moderated Regression Analysis/MRA). Data dikumpulkan melalui penyebaran kuesioner kepada 99 responden pelaku UMKM. Hasil penelitian menunjukkan bahwa sanksi perpajakan dan kesadaran wajib pajak berpengaruh signifikan terhadap kepatuhan pajak. Tax Amnesty juga memiliki pengaruh signifikan terhadap kepatuhan pajak dan mampu memoderasi hubungan antara sanksi perpajakan dan kepatuhan pajak. Namun, Tax Amnesty tidak secara signifikan memoderasi hubungan antara kesadaran wajib pajak dan kepatuhan pajak.

Temuan ini menekankan bahwa sanksi yang tegas dan tingkat kesadaran yang tinggi merupakan faktor utama dalam mendorong kepatuhan wajib pajak. Sementara itu, program Tax Amnesty dapat memperkuat pengaruh sanksi, tetapi kurang efektif jika dikaitkan dengan kesadaran wajib pajak. Penelitian ini memberikan implikasi penting bagi pembuat kebijakan untuk memperkuat mekanisme sanksi dan meningkatkan edukasi perpajakan di kalangan pelaku UMKM.

Kata Kunci: Sanksi Perpajakan, Kesadaran Wajib Pajak, Tax Amnesty, Kepatuhan Pajak



ABSTRACT

This study aims to analyze the influence of tax sanctions, taxpayer awareness, and the Tax Amnesty program on the tax compliance of MSMEs in Lumajang Regency, as well as to examine the moderating role of Tax Amnesty in these relationships. The research method used is quantitative with a moderated regression analysis (MRA) approach. Data were collected through questionnaires distributed to 99 MSME respondents. The results show that tax sanctions and taxpayer awareness have a significant effect on tax compliance. Tax Amnesty also significantly affects tax compliance and is able to moderate the relationship between tax sanctions and tax compliance. However, Tax Amnesty does not significantly moderate the relationship between taxpayer awareness and tax compliance. These findings emphasize that strict sanctions and high awareness are the main factors driving taxpayer compliance. Meanwhile, the Tax Amnesty program can strengthen the effect of sanctions but is less effective when linked to taxpayer awareness. This study provides important implications for policymakers to strengthen sanction mechanisms and improve tax education among MSME actors.

Keywords: Tax Sanctions, Taxpayer Awareness, Tax Amnesty, Tax Compliance

