

Pengaruh Pemahaman Wajib Pajak, Sanksi Pajak, dan Tarif Pajak terhadap Kepatuhan Formal Pajak Penghasilan Wajib Pajak Pelaku Usaha Shopee di Indonesia = The Influence of Taxpayer Understanding, Tax Sanctions, and Tax Rates on Formal Compliance with Income Tax of Shopee Business Actor Taxpayers in Indonesia

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Abstrak

Pertumbuhan angka pengguna internet di Indonesia memiliki pengaruh terhadap perkembangan belanja secara daring. Tercatat 88,1% dari 202,6 juta pengguna internet di Indonesia pernah menggunakan layanan berbelanja e-commerce pada April 2021. Selain itu, negara Indonesia menempati urutan ketujuh pertumbuhan e-commerce tercepat di dunia. Fenomena ini ditambah lagi dengan jumlah penjual di e-commerce sebanyak 16 juta dan munculnya hari belanja online nasional. Shopee adalah salah satu marketplace terbesar yang beroperasi di Indonesia. Hal-hal inilah memunculkan pertanyaan yaitu terkait dengan masalah kepatuhan pajak penghasilan pelaku usaha di e-commerce. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh pemahaman wajib, sanksi pajak, dan tarif pajak terhadap kepatuhan formal pajak penghasilan pelaku usaha Shopee di Indonesia. Penelitian ini menggunakan paradigma positivisme, pendekatan kuantitatif dan metode pengumpulan data survei. Teknik sampling yang digunakan adalah non-probabilita sampling yaitu convenience sampling sejumlah 385 responden. Hasil penelitian ini menunjukkan bahwa baik ketiga faktor independen yaitu pemahaman wajib pajak, sanksi pajak, dan tarif pajak berpengaruh positif dan signifikan terhadap kepatuhan formal pajak penghasilan. Selain itu, pemahaman wajib pajak, sanksi pajak, dan tarif pajak memiliki keeratan yang sangat tinggi dengan kepatuhan formal. Hasil koefisien determinasi menunjukkan variabel dependen dapat dijelaskan sebesar 56,2% oleh variabel-variabel independen penelitian ini. Penelitian ini memberikan rekomendasi agar DJP melakukan pemeriksaan lapangan dengan intensitas lebih tinggi, melakukan audiensi melalui undangan sosialisasi secara langsung kepada pengusaha di e-commerce, dan melakukan integrasi data dengan mewajibkan pengusaha Shopee mendaftarkan NPWP sebagai syarat berjualan agar bisa terdeteksi kepatuhan perpajakannya.

.....The growing number of internet users affected the rising number of businesses selling on e-commerce. It was recorded that 88.1% of the 202.6 million internet users in Indonesia had used e-commerce shopping services in April 2021. In addition, Indonesia ranks seventh in the fastest-growing e-commerce in the world. This phenomenon is coupled with the number of e-commerce sellers of 16 million and the emergence of a national online shopping day. Shopee is one of the largest marketplaces operating in Indonesia. These things raise questions related to the income tax compliance problem for business actors in e-commerce. This study aimed to determine the effect of mandatory understanding, tax sanctions, and tax rates on the formal income tax compliance of Shopee business actors in Indonesia. This study uses a positivist paradigm, a quantitative approach, and a survey data collection method. The sampling technique used was non-probability sampling, namely convenience sampling, with a total of 385 respondents. The results of this study indicate that both the three independent factors, namely understanding of the taxpayer, tax sanctions, and tax rates, have a positive and significant effect on formal income tax compliance. In addition, understanding taxpayers, tax

sanctions, and tax rates have a very high relationship with formal compliance. The results of the coefficient of determination show that the dependent variable can be explained by 56.2% of the independent variables of this study. This research recommends that tax authorities conduct field inspections with higher intensity, conduct hearings through invitations to socialize directly with entrepreneurs in e-commerce and integrate data by requiring Shopee entrepreneurs to register NPWP as a condition for selling so that tax compliance can be detected.