# ABSTRAK

Nama : Anisa Rosa
Program Studi : Akuntansi
Judul : Pengaruh Penerapan Sistem Administrasi Perpajakan Modern, Kualitas Pelayanan Fiskus, Tingkat Penghasilan dan Sanksi Perpajakan Terhadap Kepatuhan WP Badan UMKM (Studi Kasus Pada Wajib Pajak Badan yang terdaftar Di Kantor Pelayanan Pajak Pratama Lhokseumawe)

Penelitian ini bertujuan untuk mengkaji pengaruh penerapan sistem administrasi perpajakan modern, kualitas pelayanan fiskus, tingkat penghasilan, dan sanksi perpajakan terhadap kepatuhan wajib pajak badan UMKM di Kantor Pelayanan Pajak Pratama Lhokseumawe. Populasi dalam penelitian ini adalah seluruh wajib pajak badan UMKM yang terdaftar di KPP Pratama Lhokseumawe. Sampel penelitian berjumlah 100 responden yang ditentukan menggunakan rumus Slovin dengan tingkat kesalahan 5%. Penelitian ini menggunakan data primer yang diperoleh melalui penyebaran kuesioner. Teknik analisis data yang digunakan adalah analisis statistik deskriptif, uji validitas, uji reliabilitas, uji asumsi klasik (uji normalitas, uji multikolinearitas, dan uji heteroskedastisitas), serta analisis regresi linier berganda dengan bantuan program SPSS versi 26.Hasil penelitian menunjukkan bahwa: (1) Sistem Administrasi Perpajakan Modern berpengaruh positif dan signifikan terhadap Kepatuhan WP Badan UMKM; (2) Kualitas Pelayanan Fiskus berpengaruh positif dan signifikan terhadap Kepatuhan WP Badan UMKM; (3) Tingkat Penghasilan tidak berpengaruh signifikan terhadap Kepatuhan WP Badan UMKM; dan (4) Sanksi Perpajakan berpengaruh positif dan signifikan terhadap Kepatuhan WP Badan UMKM. Secara simultan, keempat variabel independen mampu menjelaskan 86,5% variasi variabel Kepatuhan WP Badan UMKM, sedangkan sisanya sebesar 13,5% dijelaskan oleh variabel lain di luar model penelitian.



**Kata Kunci:** Sistem Administrasi Perpajakan Modern, Kualitas Pelayanan Fiskus, Tingkat Penghasilan, Sanksi Perpajakan, Kepatuhan WP Badan UMKM

# *ABSTRACT*

*Name : Anisa Rosa*
*Study Program: Accountancy*
*Title : The Influence of Modern Tax Administration System Implementation, Fiscal Service Quality, Income Level and Tax Sanctions on Taxpayer Compliance of MSMEs (Case Study on Corporate Taxpayers Registered at the Pratama Tax Service Office Lhokseumawe)*

*This research aims to examine the influence of modern tax administration system implementation, fiscal service quality, income level, and tax sanctions on the compliance of corporate MSME taxpayers at the Pratama Tax Service Office Lhokseumawe. The population in this study were all corporate MSME taxpayers registered at KPP Pratama Lhokseumawe. The research sample consisted of 100 respondents determined using the Slovin formula with a 5% error rate. This study used primary data obtained through questionnaires. The data analysis techniques used were descriptive statistical analysis, validity test, reliability test, classical assumption test (normality test, multicollinearity test, and heteroscedasticity test), and multiple linear regression analysis with the help of SPSS version 26.The results showed that: (1) Modern Tax Administration System has a positive and significant effect on Corporate MSME Taxpayer Compliance; (2) Fiscal Service Quality has a positive and significant effect on Corporate MSME Taxpayer Compliance; (3) Income Level has no significant effect on Corporate MSME Taxpayer Compliance; and (4) Tax Sanctions have a positive and significant effect on Corporate MSME Taxpayer Compliance. Simultaneously, the four independent variables were able to explain 86.5% of the variation in the Corporate MSME Taxpayer Compliance variable, while the remaining 13.5% was explained by other variables outside the research model.*



***Keywords:*** *Modern Tax Administration System, Fiscal Service Quality, Income Level, Tax Sanctions, Corporate MSME Taxpayer Compliance*