

### **ABSTRAK**

Penelitian ini bertujuan untuk mendapatkan bukti empiris adanya pengaruh Pengetahuan Perpajakan, Perubahan tarif Pajak, Mekanisme Pembayaran Pajak, Sanksi Pajak terhadap Kepatuhan Wajib Pajak UMKM. Penelitian ini dilakukan dengan menyebarkan kuesioner personal yang bersifat langsung dan tertutup. Populasi penelitian ini merupakan Wajib Pajak UMKM efektif di KPP Pratama Banyuwangi. Sampel penelitian ini adalah sebanyak 100 responden. Pengujian hipotesis dilakukan dengan uji regresi linier berganda dengan tingkat signifikansi 10%. Hasil penelitian ini menemukan bahwa pengetahuan perpajakan, perubahan tarif pajak, mekanisme pembayaran pajak, sanksi pajak berpengaruh terhadap kepatuhan Wajib Pajak UMKM. Kesimpulan dari penelitian ini adalah variabel pengetahuan perpajakan, perubahan tarif pajak, mekanisme pembayaran pajak, sanksi pajak mempengaruhi tingkat kepatuhan Wajib Pajak UMKM di Banyuwangi.

Kata Kunci : Pengetahuan Perpajakan, Perubahan Tarif Pajak, Mekanisme Pembayaran Pajak, Sanksi Pajak, Kepatuhan Wajib Pajak

**ABSTRACT**

*The purpose of this study was to obtain empirical evidence of the influence of tax knowledge, changes in tax rates, tax payment mechanisms, tax sanction on MSMEs taxpayer compliance. This research was conducted with the personally questionnaires distribution model which is given directly and closed. The population of this study is the effective MSMEs taxpayer in KPP Pratama Banyuwangi. The sample of this research is 100 respondents. Hypothesis testing was done by multiple regression test with 10% of significance level. The result of this study found that the knowledge of taxation, changes in tax rates, mechanism of payment of taxes, tax sanctions affect the compliance of MSMEs Taxpayers. The conclusions of this study are knowledge of taxation, changes in tax rates, mechanism of payment of taxes, tax sanctions affect the level of compliance of MSMEs Taxpayers in Banyuwangi.*

**Keywords:** *Knowledge of Taxation, Changes in Tax Rates, Tax Payment Mechanisms, Tax Sanctions, Compliance with Taxpayers*