

**PENGARUH FAKTOR-FAKTOR YANG MEMPENGARUHI PEMILIK USAHA
KECIL MENENGAH DALAM PELAPORAN KEWAJIBAN PERPAJAKAN
(Studi Kasus Pada Usaha *Coffee Shop* di Kota Metro)**

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ABSTRAK

Penelitian ini bertujuan untuk mengkaji pengaruh tarif pajak, kesadaran wajib pajak, dan modernisasi sistem administrasi perpajakan terhadap pelaporan kewajiban perpajakan. Penelitian ini bersifat kuantitatif, dengan menggunakan 97 wajib pajak UMKM pada usaha *coffee shop* di Kota Metro sebagai sampel. Teknik analisis data yang diterapkan adalah regresi linier berganda. Hasil penelitian mengungkapkan bahwa tarif pajak secara signifikan memengaruhi pelaporan kewajiban perpajakan pada usaha *coffee shop* di Kota Metro. Selain itu, kesadaran wajib pajak juga berpengaruh terhadap pelaporan kewajiban perpajakan pada usaha *coffee shop* di Kota Metro. Modernisasi Sistem Administrasi Perpajakan berpengaruh terhadap pelaporan wajib pajak UMKM usaha *coffee shop* di Kota Metro. Tarif pajak, kesadaran wajib pajak dan modernisasi Sistem Administrasi Perpajakan berpengaruh signifikan terhadap kepatuhan wajib pajak UMKM usaha *coffee shop* di Kota Metro.

Kata Kunci: Tarif Pajak, Kesadaran Pajak, Sistem Administrasi Pajak, Pelaporan Kewajiban Perpajakan.

**THE INFLUENCE OF FACTORS AFFECTING SMALL AND MEDIUM-SIZED
BUSINESS OWNERS IN TAX REPORTING OBLIGATIONS (Case
Study on Coffee Shop Businesses in Metro City)**

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ABSTRACT

This study aims to examine the impact of tax rate, taxpayer awareness, and the modernization of the tax administration system on tax obligation reporting. The research is quantitative, using 97 MSME taxpayers in coffee shop businesses in Metro City as the sample. The data analysis technique applied is multiple linear regression. The study's findings reveal that tax rates significantly influence tax obligation reporting in coffee shop businesses in Metro City. Additionally, taxpayer awareness affects tax obligation reporting in coffee shop businesses in Metro City. The modernization of the tax administration system also influences the tax reporting of MSME taxpayers in coffee shop businesses in Metro City. Tax rates, taxpayer awareness, and the modernization of the tax administration system significantly affect the compliance of MSME taxpayers in coffee shop businesses in Metro City.

Keywords: Tax Rate (1), Taxpayer Awareness (2), Tax Administration system (3), Reporting Tax Obligation (4)