

## ABSTRAK

Skripsi dengan judul “Pengaruh Tingkat Pengetahuan, Pemahaman, dan *Self Assessment System* Pajak *E-Commerce* Terhadap Kepatuhan Pelaku Bisnis *E-Commerce* Dalam Membayar Pajak di Shopee ini ditulis oleh Halimah Putriani, NIM.17403163127, Fakultas Ekonomi dan Bisnis Islam, Jurusan Akuntansi Syariah, Institut Islam Negeri Tulungagung, Pembimbing Dyah Pravitasari, S.E., M.S.A .

Penelitian ini dilatarbelakangi oleh perkembangan ekonomi yang semakin maju, salah satunya di dunia perdagangan. Munculnya internet membuat para pedagang memanfaatkan internet untuk kegiatan jual beli sampai diciptakannya aplikasi jual beli di *marketplace*, salah satunya adalah shopee. Pedagang dengan penjualan tinggi banyak yang tidak mengetahui bahwa pendapatannya yang memenuhi syarat membayar pajak harus melaporkan penghasilannya. Pentingnya pengetahuan pajak, pemahaman pajak dan *self assessment system* pajak untuk mendorong pedagang melaporkan penghasilannya. Karena pajak merupakan sumber penghasilan utama negara untuk kegiatan infrastruktur, fasilitas publik, dan lain-lain.

Tujuan penelitian ini adalah (1) Untuk menganalisis tingkat pengetahuan pajak *e-commerce* dalam membayar pajak di shopee, (2) Untuk menganalisis tingkat pemahaman pajak *e-commerce* dalam membayar pajak di shopee, (3) Untuk menganalisis tingkat *self assessment system* pajak *e-commerce* terhadap kepatuhan pelaku bisnis *e-commerce* dalam membayar pajak di shopee, (4) Untuk menganalisis pengaruh tingkat pengetahuan, pemahaman dan *self assessment system* pajak *e-commerce* terhadap kepatuhan pelaku bisnis *e-commerce* dalam membayar pajak di shopee.

Metode dalam penelitian ini menggunakan pendekatan kuantitatif. Data yang digunakan adalah data primer. Teknik pengumpulan data adalah teknik wawancara dan teknik angket. Jumlah sampel yang digunakan sebanyak 61 responden dengan teknik pengambilan sampel menggunakan teknik sampling. Teknik analisis data menggunakan *IBM SPSS 25* berupa uji validitas, uji reabilitas, uji asumsi klasik, teknik regresi linear berganda, dan uji hipotesis.

Hasil penelitian ini menunjukkan bahwa: (1) pengetahuan pajak berpengaruh positif dan signifikan terhadap kepatuhan dalam membayar pajak di shopee, (2) pemahaman pajak berpengaruh positif dan signifikan terhadap kepatuhan dalam membayar pajak di shopee, (2) *self assessment system* tidak berpengaruh dan tidak signifikan terhadap kepatuhan dalam membayar pajak di shopee, (4) pengetahuan, pemahaman dan *self assessment system* pajak *e-commerce* berpengaruh positif dan signifikan terhadap kepatuhan pelaku *e-commerce* dalam membayar pajak di shopee.

**Kata Kunci** : pengetahuan, pemahaman, *self assessment system* pajak, kepatuhan

## **ABSTRACT**

*Thesis with the title “The Influence of Knowledge Level, Understanding, and Self Assessment System of E-Commerce Taxes on Compliance of Business Actors E-Commerce in Paying Taxes at Shopee was written by Halimah Putriani, NIM.17403163127, Faculty of Economics and Islamic Business, Department of Sharia Accounting, Tulungagung State Islamic Institute, Supervisor Dyah Pravitasari, SE, MSA .*

*This research is motivated by increasingly advanced economic developments, one of which is in the world of trade. The emergence of the internet makes traders use the internet for buying and selling activities until the creation of buying and selling applications in the marketplace, one of which is shopee. Many merchants with high sales do not know that their income that is eligible to pay taxes must report their income. The importance of tax knowledge, understanding of taxes and self-assessment of the system tax to encourage traders to report their income. Because taxes are the main source of state income for infrastructure activities, public facilities, and others.*

*The purpose of this study were (1) to analyze the level of tax knowledge of e-commerce in paying taxes in shopee, (2) To analyze the level of understanding of taxation e-commerce in paying taxes in shopee, (3) To analyze the level of self-assessment system tax e-commerce on the compliance of business actors e-commerce in paying taxes at shopee, (4) To analyze the effect of the level of knowledge, understanding and self-assessment of the e-commerce tax system on the compliance of e-commerce business actors in paying taxes at shopee.*

*The method in this study uses a quantitative approach. The data used is primary data. Data collection techniques are interview techniques and questionnaire techniques. The number of samples used as many as 61 respondents with the sampling technique using the sampling technique. Data analysis technique using IBM SPSS 25 in the form of validity test, reliability test, classical assumption test, multiple linear regression technique, and hypothesis testing.*

*The results of this study indicate that: (1) tax knowledge has a positive and significant effect on compliance in paying taxes at shopee, (2) tax understanding has a positive and significant effect on compliance in paying taxes at shopee, (2) self-assessment system does not influential and insignificant to compliance in paying taxes in shopee, (4) knowledge, understanding and self-assessment of system the tax e-commerce have a positive and significant effect on the compliance of factors e-commerce in paying taxes at shopee.*

**Keywords** : *knowledge, understanding, self-assessment of the tax system, compliance*