

**PENGARUH NILAI KEADILAN DAN KEPATUHAN TERHADAP
PENERIMAAN PAJAK UMKM DENGAN PENERAPAN PP NO. 46
TAHUN 2013 SEBAGAI VARIABEL INTERVENING**

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ABSTRACT

The purpose of this study was to determine (1) the effect of justice value to the implementation of PP No. 46 Tahun 2013, (2) the effect of compliance to the implementation of PP No. 46 2013, (3) the effect of justice value to the tax revenue UMKM, (4) the effect of compliance to the tax revenue UMKM, (5) the effect of the justice value to the tax revenue UMKM mediated by the application of PP No. 46 Tahun 2013, (6) the effect of the compliance to the tax revenue UMKM mediated by the application of PP No. 46 Tahun 2013.

The population of this research in KPP Pratama Jakarta Cempaka Putih. The Sample was done by purposive sampling techniques through calculation obtained 99 slovin taxpayer UMKM. Data source used are primary and secondary data. This research used path analysis for analyze the data. Then the data has been processed by SPSS (Statistical Package for Social Science) version 23.

The results of this research indicate that 1) the value of justice positive and significant impact on the implementation of PP No. 46 2013; 2) compliance have significant positive effect on the application of PP No. 46 2013; 3) the value of justice positive and significant effect on tax revenue UMKM; 4) compliance have significant positive effect on tax revenue UMKM; 5) there was no significant effect on the justice value of tax revenue UMKM mediated by the application of PP No. 46 2013; 6) there was no significant effect of compliance with tax revenue UMKM mediated by the application of PP No.46 2013.

Keywords : Values Justice, compliance, implementation of PP No. 46 2013, Tax Revenue UMKM