

ABSTRAK

NURASMAH AWALIAH, TAHUN 2022, Efektivitas Pemungutan Pajak Usaha Mikro Kecil Menengah (UMKM) Dimasa Pandemi *Covid-19* di Kabupaten Bantaeng. Karya Tulis Ilmiah (KTI) Program Studi Perpajakan, Fakultas Ekonomi Dan Bisnis, Universitas Muhammadiyah Makassar. Di bimbing oleh pembimbing 1 Andi Rustam dan pembimbing 2 Muhammad Adil.

Tujuan penelitian ini adalah untuk mengetahui Efektivitas Pemungutan Pajak Usaha Mikro Kecil Menengah (UMKM) Dimasa Pandemi *Covid-19* di Kabupaten Bantaeng. Penelitian Ini dilakukan di Kantor KPP Pratama Bantaeng dengan sampel menggunakan data klien kantor yang merupakan Wajib Pajak atas pelaksanaan pemungutan pajak UMKM. Data perolehan diperoleh penulis melalui penelitian lapangan baik dengan cara observasi maupun wawancara serta didukung dengan perolehan dokumen dari tempat penelitian.

Hasil penelitian menunjukkan bahwa Efektivitas Pemungutan Pajak Usaha Mikro Kecil Menengah (UMKM) dimasa Pandemi *Covid-19* Di Kabupaten Bantaeng terlaksana, berjalan dengan baik dan sistematis.

Kata Kunci: Efektivitas Pemungutan Pajak, UMKM, *Covid-19*

ABSTRACT

Nurasmah Awaliah, in 2022, Effectiveness Of Tax Collection For Micro, Small and Medium Enterprises (MSMEs) during the covid-19 pandemic in Bantaeng Regency. Scientific paper (KTI) Tax Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by supervisor 1 Andi Rustam and supervisor 2 Muhammad Adil.

The purpose of this study was to determine the Effectiveness of Tax Collection for Micro, Small and Medium Enterprises (MSMEs) during the covid-19 pandemic in Bantaeng Regency. This research was conducted at the KPP Pratama Bantaeng office with samples using office client data which are taxpayers for the implementation of MSME tax collection. The data obtained by the author through field research either by means of observation or interviews and is supported by the acquisition of documents from the research site.

The result showed that the Effectiveness of Tax Collection For Micro, Small and Medium Enterprises (MSMEs) during the covid-19 pandemic in Bantaeng Regency was carried out, went well and systematically.

Keywords: R Of Tax Collection, MSMEs, Covid-19

