

ABSTRACT

In June 2013, the government released a government regulation governing special income tax treatment for micro, small and medium enterprises. The Government Regulation No. 46 Year 2013 to facilitate taxpayers in paying taxes so that the taxpayers do not have to calculate their earnings, taxes to be paid directly multiplied by 1% of turnover.

Population of the research is all UMKM on Kebumen. Sampling method for the research is purposive sampling method, so that we get 81 UMKM with analytical techniques for hypothesis testing use *Partial Least Squares* (PLS).

The result of this research shows that from 4 hypothesis getting tested, only 2 hypothesis being approved. The approved hypothesis are taxpayers understanding of The Government Regulation No. 46 Year 2013 and taxpayers perception of tax has a significant positive effect on Compliance of Taxpayers, while taxpayers motivation and Implementation of Self Assessment System has no significant to compliance of taxpayers.

Keywords : Government Regulation No. 46 Year 2013, Implementation of Self Assessment System, Taxpayers Motivation and Taxpayers Perception of tax, Compliance of Taxpayers.