

ABSTRAK

Penelitian ini bertujuan untuk melakukan tinjauan potensi pajak penghasilan usaha *coffee shop* di wilayah kerja KPP Semarang Timur. Dewasa ini, banyak usaha *coffee shop* bermunculan di seluruh Indonesia termasuk di Kota Semarang. Dengan membahas potensi pajak, total penerimaan pajak, dan tingkat kepatuhan wajib pajak, diharapkan dapat meningkatkan efektivitas penerimaan pajak di Kota Semarang dan seluruh Indonesia. Penelitian ini menggunakan metode Studi Kepustakaan, penelitian lapangan, dan Wawancara. Dengan menganalisis proses bisnis atas usaha *coffee shop* akan mendapatkan potensi-potensi perpajakan yang dapat dikenakan kepada pengusaha *coffee shop*. Dengan membandingkan data total penerimaan pajak akan mendapatkan seberapa besar pertambahan persentase penerimaan pajak dari *coffee shop*. Serta dengan data atas jumlah wajib pajak yang patuh akan mendapatkan tingkat kepatuhan dari wajib pajak atas usaha *coffee shop*. Kemudian hasil pembahasan tersebut dapat menjadi peningkatan kinerja bagi petugas pajak.

Kata kunci: *Coffee Shop; Kepatuhan Wajib Pajak ; Pajak Penghasilan; Penerimaan Pajak; Potensi Pajak.*

ABSTRACT

This study aims to obtain the potential income of coffee business income in the work area of Tax office in East Semarang. Today, many coffee shop businesses have sprung up throughout Indonesia, including in the city of Semarang. By discussing tax potential, total tax revenue, and level of taxpayer compliance, it is expected to increase the effectiveness of tax revenue in Semarang City and throughout Indonesia. This research uses the method of literature study, field research, and interviews. By analyzing the business process of a coffee shop business, you will get the potential for taxation that can be imposed on coffee shop entrepreneurs. By comparing the total tax revenue data, you will get a large increase in the percentage of tax revenue from coffee shops. And with data on the number of compliant taxpayers, they will get compliance from taxpayer coffee shops. then the results of the discussion can be an increase in performance for tax officers.

Keywords: Coffee Shop; Obedience; Income tax; Tax revenue; Tax Potential.