

ABSTRACT

This study aims to determine the effect of tax socialization, taxpayer awareness, understanding of taxation, and tax rates on the compliance of e-commerce taxpayers.

This study used primary data that distributed all questionnaires online through a google form obtained by a sample of 31 respondents using *the voluntary sampling* method. The population in this study is MSME taxpayers, business actors who use *e-commerce* services. The data obtained were analyzed using multiple regression analysis using the SPSS 23 analysis program.

The results of this study show that tax socialization has a positive and significant effect on taxpayer compliance. Meanwhile, taxpayer awareness, understanding of taxation, and tax rates have a positive and insignificant effect on taxpayer compliance.

Keywords: Tax socialization, Taxpayer awareness, understanding taxation, tax rate, taxpayer compliance

