

ABSTRACT

This study examines the factors that influence the level of tax compliance in paying motor vehicle tax (empirical study in Samsat, Kabupaten Kudus).

The variables used in this study are awareness of taxpayers, taxation socialization, service quality, taxation sanctions, and knowledge and understanding of taxpayers. The population in this study is the taxpayer registered in the Kudus Regency UPPD, while the sampling technique uses incidental sampling. The analysis of this study uses multiple linear regression with SPSS as an analysis technique.

This study found the results that awareness of taxpayers and service quality significantly influence the level of compliance of taxpayers, while the variables of taxation socialization, tax sanctions and knowledge and understanding of taxpayers did not significantly influence the level of taxpayer compliance. The taxpayer awareness variable has the most dominant influence compared to other variables

Keywords: taxpayer, income tax, local tax, compliance.

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