

ABSTRACT

This study aims to determine the effect of tax knowledge, public service quality, public service accountability, and taxpayer awareness on taxpayer compliance. Respondents of this study are Micro, Small, and Medium Enterprise (MSME) taxpayers in the city of Semarang.

The sampling technique in this study used the convenience sampling method, while the data source was primary data with a questionnaire as the instrument. The questionnaire was administered using a Likert scale of 1 to 5. The number of samples determined by 100 respondents. The data analysis was performed using multiple linear regression analysis using the SPSS version 23 program.

The results of the study show that tax knowledge, public service accountability, and taxpayer awareness have an effect on taxpayer compliance, while the quality of public services has no effect on taxpayer compliance.

Keywords: Tax knowledge, public service quality, public service accountability, taxpayer awareness, taxpayer compliance

