

ABSTRACT

This study aims to analyze the influence of tax knowledge, taxpayer awareness, application of a self-assessment system, and tax sanctions on taxpayer compliance in micro, small, and medium enterprises (MSMEs) in Semarang City who register their businesses on the e-commerce platform. In this study, there are four independent variables and one dependent variable. The independent variables used consist of tax knowledge, taxpayer awareness, application of the self-assessment system, and tax sanctions, while the dependent variable is taxpayer compliance. The sampling technique used was convenience sampling through the online questionnaire method with the number of samples determined by the Cochran formula, amounting to 101 respondents. The research data was processed using multiple linear analysis with the IBM SPSS 26.0 program. The results of the study found that there was a significant positive influence between the influence of tax knowledge, taxpayer awareness, application of the self-assessment system, and tax sanctions on taxpayer compliance behavior.

Keywords: Tax Knowledge, Taxpayer Awareness, Implementation of the Self-Assessment System, Tax Sanctions, Tax Compliance, e-commerce, MSMEs

