

ABSTRACT

This study aims to examine the influence of tax knowledge, tax socialization, service quality, and perceptions of the effectiveness of the tax system on taxpayer compliance. The research object used in this study is the taxpayers of MSME actors in Indonesia. The number of samples used in this study were 149 respondents.

This study used a survey method by distributing questionnaires (questionnaires). The questionnaire was distributed via the Google form directly and indirectly through messages and the assistance of third parties who intermediary with taxpayers.

The results showed that knowledge of taxation, tax socialization, service quality, and perceptions of the effectiveness of the taxation system had a significant positive effect on the taxpayer compliance of MSMEs in Indonesia. This shows that when tax knowledge, tax socialization, service quality, and perceptions of the effectiveness of the tax system increase, taxpayer compliance will also increase.

Keywords: Tax knowledge, tax socialization, service quality, perception of the effectiveness of the tax system, taxpayer compliance

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