

ABSTRACT

In Indonesia, the largest income is through taxes to finance various state needs. Especially in the APBN, there is an important role that is owned by taxes, but tax revenues in the APBN in Indonesia have not been maximized. With not maximal tax revenue in Indonesia, discipline, awareness and compliance of taxpayers is very much needed to comply with applicable tax obligations.

The purpose of this research is to be able to see the effect of tax socialization, tax sanctions, e-filing system, tax rates and the quality of tax service services on MSME individual taxpayer compliance.

This research uses quantitative primary data techniques. The population in this research is individual MSME taxpayers registered at (KPP) Pratama Cimahi 2020 using convenience sampling and the sample used is 100 samples. This research uses a questionnaire with a Likert scale of 1-5 as the collection method. This research was analyzed using descriptive statistical analysis and multiple linear regression analysis.

The results of this research state that socialization, sanctions, e-filing system, tariffs and quality of tax service services simultaneously have a significant correlation to taxpayer compliance. In addition, the variables of socialization, sanctions and tariffs separately (partial) have a significant positive correlation on taxpayer compliance, but the variables of the e-filing system and service quality of the tax authorities partially do not have a significant correlation with taxpayer compliance.

For further researchers, it is recommended to examine MSME Individual Taxpayers in accordance with Government Regulation no. 23 of 2018 with a different object of the Primary Tax Service Office, and can add or use variables that have not been used in this research, such as the e-billing system and understanding of taxation. Taxpayers are advised to learn how to take advantage of the e-filing system that can make it easier for taxpayers to submit SPT which is done online through an application or website.

Keywords: *Taxpayer Compliance, Tax Socialization, Tax Sanctions, e-Filing System, and Tax Rates*