

ABSTRACT

Tax compliance is fulfilling tax obligations voluntarily, where a person is responsible for his own tax obligations accurately and pay report his taxes on time. This study aims to examine and analyze the effect of tax morale, tax sanctions, and tax amnesty policies on tax compliance. The objects in this study are non-employee taxpayers who are registered in the 2023 North Makassar KPP Pratama area. This research uses 100 non-employee taxpayers as the respondents. Sampling was done by using a non-probability sampling method with convenience sampling, this study used the slovin formula. Data analytics techniques were performed with descriptive statistical analytics and SPSS-IBM 26.0 version software. The results of this study indicate that simultaneously Tax Morale, Tax Sanctions, and Tax Amnesty Policy on Taxpayer Compliance. And partially Tax Morale, Tax Sanctions, and Tax Amnesty Policy have a positive effect on Taxpayer Compliance at KPP Pratama North Makassar 2023, this shows good results.

Keywords: *tax morale, tax sanctions, tax amnesty policy.*