

ABSTRACT

Tax is one of the main sources of state revenue used to finance various development needs and public welfare. In the midst of the rapid development of the digital world, especially the e-commerce sector, new challenges have emerged in terms of tax compliance for business actors.

This study aims to determine how the understanding of tax regulations, tax rates, and income levels affect the tax compliance of e-commerce actors. This study uses a quantitative approach by distributing questionnaires to 96 respondents who run their businesses through the Shopee platform. Data analysis was carried out using multiple linear regression.

The results of the study indicate that partially the understanding of tax regulations and income levels have a positive and significant effect on tax compliance, while tax rates do not have a significant effect. Meanwhile, simultaneously the understanding of tax regulations, tax rates and income levels affect the tax compliance of e-commerce actors. These findings indicate that increasing the understanding of taxation and the income conditions of business actors are important factors in encouraging better tax compliance.

Keywords: e-commerce tax compliance, income levels, tax rates, tax, understanding of tax regulations,