

ABSTRACT

Along with the number of taxpayers from year to year increasing. However, the increase in the number of taxpayers is not matched by taxpayer compliance in paying taxes. This compliance problem is an obstacle in maximizing tax revenue. This study examines the level of taxpayer compliance of SMEs in Cibaduyut industrial centers registered in Bandung Tegallega Primary Tax Office by using several independent variables such as taxpayer awareness, tax authorities' services, tax sanctions and understanding of tax accounting. The purpose of this study was to analyze the effect of taxpayer awareness, the service of tax authorities, tax sanctions and understanding of tax accounting for taxpayers' compliance with MSMEs in the Cibaduyut shoe industry center.

This study empirically tests several factors that influence taxpayer compliance. These factors are awareness of taxpayers, services of tax authorities, tax sanctions and understanding of tax accounting. The research method used in this study is descriptive and verification methods. Data collection uses survey methods using a questionnaire.

The population of this research is the UMKM perpetrators who already have a Taxpayer Identification Number (NPWP) who are still actively running their business in the Cibaduyut shoe industry center in Bandung City. The sample of this study was 85 MSME actors. Sampling method uses Non probability sampling method. Determination of the sample is determined using the Slovin formula. Data analysis techniques and methods used in this study use multiple linear regression analysis.

The results showed that the awareness of taxpayers influences taxpayer compliance with a contribution of 25.0%. The tax authorities service affects taxpayer compliance with a contribution of 17.6%. Tax sanctions affect taxpayer compliance with a contribution of 16.6%. Tax accounting understanding affects taxpayer compliance with a contribution of 15.1%. Simultaneously the awareness of taxpayers, the service of tax authorities, pajak sanctions and understanding of tax accounting affect taxpayer compliance with a contribution of 74.3%.

Keywords: taxpayer compliance, taxpayer awareness, tax authorities service, tax sanctions and understanding of tax accounting