

## ABSTRACT

This research aims to determine the influence of Tax Knowledge, Tax Sanctions, and Financial Conditions on Taxpayer Compliance of E-Commerce Sellers at Shopee. The independent variables in this research are Tax Knowledge, Tax Sanctions, and Financial Condition. Meanwhile, the dependent variable in this research is Taxpayer Compliance.

The population of this research is E-Commerce Sellers in the fashion with category top for women's fashion who live in Bandung City with a sample size of 39 respondents. This research is quantitative research with a descriptive and verification approach. This research uses primary data obtained through distributing questionnaires via *Google Form*. Verification analysis in this research is in the form of a t test, simple regression test, correlation coefficient test, and determination coefficient test. To test each variable the SPSS application will be used *Statistics* version 29.

Based on the results of research conducted on E-Commerce Sellers at Shopee, it is known that Tax Knowledge has a positive effect on Taxpayer Compliance and has the ability to explain Taxpayer Compliance of 42.0%. Tax sanctions have a positive effect on Taxpayer Compliance and have the ability to explain Taxpayer Compliance of 45.0%. Financial Conditions have a positive effect on Taxpayer Compliance and have the ability to explain Taxpayer Compliance of 50.7%.

**Keywords: Tax Knowledge, Tax Sanctions, Financial Condition, Tax Compliance**