

ABSTRACT

Taxpayer compliance is an indicator of the attitude of taxpayers in contributing to carry out their tax obligations. The low interest of taxpayers can be said to be one of the factors causing the level of compliance of taxpayers to be low. Tax socialization is an effort to increase tax knowledge. The quality of services as well as tax audit continue to be improved in order to encourage taxpayer compliance to increase.

This study aims to determine the effect of tax socialization, tax knowledge, service quality, and tax audit on Taxpayers compliance (Studies at UMKM Taxpayers Registered at KPP Pratama Bandung Cicadas Year 2020). The population in this study is UMKM Taxpayer at the KPP Pratama Bandung Cicadas. The research sample was obtained using convenience sampling. Research data were analyzed using descriptive statistics and multiple regression analysis.

The results showed that tax socialization, tax knowledge, service quality, and tax audit simultaneously had an effect on the compliance of UMKM taxpayers. Partially, tax socialization and tax audit have a positive effect on the compliance of UMKM Taxpayers, while tax knowledge and service quality doesn't affect the compliance of UMKM Taxpayers.

Keywords: *tax socialization, tax knowledge, service quality, tax audit, and taxpayer compliance.*