

ABSTRACT

Taxes in Indonesia are still the main source and provide a substantial contribution to the state's revenues, but in reality tax collection is still difficult to do because of the low level of taxpayer compliance. This study aims to determine the variables of self-assessment system, knowledge of taxation, and tax penalties affecting taxpayer compliance in paying their taxes. This research was conducted with quantitative methods. The simple random sampling technique used resulted in a sample of 382 (three hundred and eighty-two) taxpayers as respondents. The method of collecting data is through a questionnaire to individual taxpayers. Furthermore, the data will be analyzed using multiple linear regression analysis with SPSS version 25.0. The results of this study indicate that the self-assessment system, knowledge of taxation, and tax penalties have a significant effect on tax compliance. In addition, the variable of tax penalties plays a major role in paying tax compliance.

Keywords: self-assessment system, knowledge of taxation, tax penalties, and tax compliance