

ABSTARCT

Taxes are mandatory contributions from the people to the state that are coercive based on the law and do not receive direct compensation and are used for the needs of the state and the prosperity and welfare of the Indonesian people.

This study aims to determine the effect of tax authorities, understanding of taxation, and partial and simultaneous tax sanctions on MSME taxpayer compliance at the Bandung Cicadas Tax Service Office (KPP) 2023. The population in this study is MSME taxpayers who are registered at KPP Bandung Cicadas in 2023. 2023 which amounted to 257,299. This study used convenience sampling with a total sample of 100 people. The research data were analyzed with descriptive statistics. Classical assumption test, multiple linear regression analysis and hypothesis testing with the help of IBM SPSS Statistics 25. The data used is primary data in the form of a questionnaire.

The results of this study indicate that partially tax authorities, tax understanding, and tax sanctions have a positive effect on MSME taxpayer compliance and tax authorities, tax understanding, and tax sanctions simultaneously.

It is suggested to further researchers to add other research variables. For the Directorate General of Taxes (DGT), it is recommended to hold socialization or webinars to increase taxpayer compliance efforts and improve understanding of taxpayer taxation. Meanwhile, taxpayers must be aware that taxes are a mandatory contribution to the state that functions to finance national development.

Keywords: taxpayer compliance, tax authorities, understanding of taxation, tax sanctions