

## ABSTRACT

# THE INFLUENCE OF TAXATION KNOWLEDGE, TAX SANCTIONS AND TAXPAYER AWARENESS OF TAXPAYER COMPLIANCE TAX

(Empirical Study of MSMEs in Bandar Lampung City)

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This study's purpose was to examine the effects of taxation knowledge, tax sanctions, and taxpayer awareness on taxpayer compliance for Micro, Small, and Medium Enterprises (MSMEs). This study used primary data with a questionnaire data collection method. The population of this study was taxpayers in MSMEs. The sample of this research was MSME taxpayers in Bandar Lampung city. This study used 100 samples selected using a random sampling method. The data analysis technique was a multiple linear regression test using SPSS version 20. The results showed that tax knowledge did not affect taxpayer compliance. Taxation knowledge did not affect MSME taxpayer compliance, while tax sanctions and tax awareness did not affect tax compliance in MSMEs, while tax sanctions and taxpayer awareness affected MSME taxpayer compliance.

**Keywords:** Knowledge, Sanctions, Awareness, MSME Taxpayer Compliance.

