**ABSTRACT**

*Michelle Lie / 35150489 / 2019 / The Effect of knowledge about taxes, tax rate, quality of tax authorities, awareness of taxpayers, and tax sanctions to the taxpayer compliance of UMKM owners according to PP no 23 2018 in Kelapa Gading / Sugi Suhartono, S.E., M.Ak.,*

*One of the biggest sources of state revenue is taxes. Optimal acceptance is not independent of taxpayer compliance in that country. The purpose of this research are know of influence of knowledge about taxation, tax rates, quality of tax authorities, awareness of taxpayers, and tax sanctions to the taxpayer compliance of UMKM.*

*Compliance is a condition in which taxpayers fulfil obligation formally or essentially fulfil all material provisions of taxation is accordance with the provisions in tax laws. The taxpayers is said to be compliant if the taxpayers fulfil all tax obligations and carries out his taxation rights and is in accordance with the provisions of the laws and regulations and the implementation of taxation in force in country according to the regulation of the finance minister of the republic of Indonesia number 74/PMK.03/2012.*

*The research methodology used is a formal study aimed at answering the question that exist on the boundary of the problem. Based of limitations of time, the authors use Simple Random Sampling technique. The measuring instrument used is Likert Scale. Validity and Reliability test to test data to use analysis with F-test, T-test, and R-Square test. Data is obtained from the questionnaire filled by the respondents, that is 130 taxpayer UMKM in Kelapa Gading.*

*After analysis, the F-test results show that all variable X have sig value of 0,000 > 0,05. While the T-test shows the results of the variable X1 and X3 by 0,000 and 0,000. And X4 of 0,029 < 0,05. While X2 is 0,416 and X5 is 0,394. Both greater than 0,05*

*The result of research indicates that there is positive influence of variable of knowledge taxation and the quality of tax authorities. However, on the tax rates, awareness of taxpayers and tax sanctions there is no influence on the taxpayers compliance of UMKM.*

*Keywords: the Taxpayers Compliance of UMKM Owners, Tax Knowledge, Tax Rates, Quality of Tax Authorities, Awareness of Taxpayers, Tax Sancations.*