**ABSTRACT**

Natalia Valentina ClarissaRenaldo / 35140070 / 2018 / Pengaruh *Book Tax Differences* , *Effective Tax Rate* , dan *Deferred Tax Expense* Terhadap Persistensi Laba pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2013-2016 / Ary Hadi Prasetyo, Drs., MMM Ak.FidFFo dvNatalia / 37150137 / 2019 / The Influence of Taxpayer’s Perception on Tax Amnesty, Knowledge About Tax Administration, and Perception on Modernization of Tax Administration Toward Taxpayer Compliance of Micro and Small Entrepreneurs at ITC Mangga Dua, North Jakarta/ Advisor: Hanif Ismail, Dr., S.E., M.M., M.Ak.

Tax is one of the most important sources of income for the country and has an important part in the state’s budget. The government have done many efforts to increase the tax revenue, and depends on the taxpayers’ compliance. Unfortunately, the tax compliance in Indonesia still on the lower level. Therefore, the purpose of this research is to determine whether the taxpayer’s perception on tax amnesty, knowledge about tax administration, and perception on modernization of tax administration affect the taxpayer compliance.

Taxpayer compliance means that every taxpayer has the awareness to fulfill her/his taxation duty according to the rules. Factors that have being considered to affect the taxpayer compliance are taxpayer’s perception on tax amnesty, knowledge about tax administration, and perception on modernization of tax administration.

The sample of this research are the micro and small entrepreneurs at ITC Mangga Dua, North Jakarta. The data and information were collected from the questionnaires, which were filled by 72 respondents. This research used Likert Scale, SPSS version 20, validity test, reliability test, multiple linear regression analysis, classic assumption test, and hypothesis test.

The result of multiple linear regression equation is Y= 14,532 + 0,439 X1 – 0,011 X2 + 0,449 X3. The result from the F test is 0,002 significant which means the taxpayer’s perception on tax amnesty, knowledge about tax administration, and perception on modernization of tax administration are affecting the entrepreneur taxpayer compliance simultaneously. From the coefficient of determination, indicate that the influence of perception on tax amnesty, knowledge about tax administration, and perception on modernization of tax administration is about 19,1% toward the entrepreneur taxpayer compliance, and the rest with the amount of 80,9% were explained by other variables exclude the regression model.

The conclusions of this research are taxpayer’s perception on tax amnesty and perception on modernization of tax administration have a positive and significant effect to the entrepreneur taxpayer compliance. However, the knowledge about tax administration has no significant effect to the entrepreneur taxpayer compliance. The suggestions that can be given are the researcher should increase the sum of the respondents and expand the scope of research, also add more independent variables.

Keywords: Taxpayer’s Perception on Tax Amnesty, Knowledge About Tax Administration, Taxpayer’s Perception on Modernization of Tax Administration, Entrepreneur Taxpayer Compliance.