**ABSTRACT**

Rifqi Armandito Akbar / 34140552 / 2019 / *The Influence of Taxpayers' Knowledge, Understanding of Tax Regulations, and Tax Payers’ Awarness on Tax Compliance of Micro Small & Medium Enterprises in Accordance with the Government Regulation Number 23, 2018 (An Empirical Study on Micro Small & Medium Enterprises in Cibubur)* / *Advisor*: Prima Apriwenni, S.E., Ak., M.M., M.Ak.

*Tax is one source of state revenue derived from the people of the country itself. However, many of the factors that make people disobey this tax regulation. Since, the taxation system changes to the self-assessment system, the government gives full trust to taxpayers in Indonesia to obey with this regulation. This raises that in reporting tax obligations, payment of taxes depends on honesty and compliance of the Taxpayer itself. There are factors that can influence taxpayer compliance, such as knowledge of taxpayers, understanding of tax regulations and awareness of taxpayers. This study discusses the influence of taxpayer knowledge, understanding of tax regulations, and awareness of taxpayers towards MSME taxpayer compliance (empirical studies of MSME taxpayers in Cibubur).*

*Tax compliance can be defined as a condition in which taxpayers fulfill all tax obligations and carry out taxation rights. Factors that are considered to influence taxpayer compliance include taxpayer knowledge, understanding of tax regulations, and awareness of taxpayers.*

*The population in this study are the MSME taxpayers in Cibubur. The sampling technique used is Non-Probability Sampling with a purposive sampling method. The data analysis technique is done by validity test, reliability test, classic assumption test, F test, t test, and coefficient of determination.*

*The results showed that the results of t-test of knowledge of taxpayers on taxpayer compliance was 0.027 smaller than alpha 0.05, so knowledge of taxpayers had an effect on tax compliance of MSMEs, variable taxpayer awareness also had an effect on tax compliance with a value of 0.017. While the variable understanding of tax regulations does not affect the MSMEs taxpayer compliance with a significance value of 0.244 greater than 0.05.*

*The conclusions obtained from the results of the study are the knowledge of taxpayers and awareness of taxpayers influencing MSME taxpayer compliance, while understanding tax regulations does not affect MSME taxpayer compliance.*

*Keywords: Taxpayer Knowledge, Understanding of Tax Regulations, Taxpayer Awareness, Taxpayer Compliance.*