# ***ABSTRACT***

Roderika Vimelda / 35150368 / 2019 / *The effect of tax knowledge Perseption, fiscus service, and tax sanction towards Taxpayer Compliance of Small or Medium-sized Enterprises in Kelapa Gading 2019* / *Advisor :* Prima Apriwenni, SE., Ak., M.M., M.Ak.

*The economy in indonesia is dominated by the activities of small or medium-sized enterprises. This business group has been proven to provide a significant contribution. From year to year the number of small or medium-sized enterprises has increased in freat numbers, allowing the governments to target this sector in an effort to increase the taxes. The purpose of this study is to determine the effect of tax knowledge, fiscus service, and tax sanctions on tax compliance for businessmen in Kelapa Gading.*

*This study uses a quantitative approach. The data used in this study are primary data obtained from the results of the quetionnaire with the object of businessmen in Kelapa Gading* *which registerd with identification number. Then the data is processed using SPSS 20 for windows in order to determine the effect of independent variabels on the dependent variable and analyzed using multiple regression.*

*The object of this research is individual taxpayers who have a business in Kelapa Gading and have NPWP. The sampling technique of this research used probability sampling and using random sampling techniques. The analysis techniques used in this study are the Likert scale, the validity and reliability test, the classic assumption test, the multiple linear regression test and the hypothesis test.*

*This study showed that Tax Knowledge perseption, Fiscus Service and tax sanctions have a significant effect on tax compliance for businessmen because the significant value of every variabel not surpases 0.05.*

*The conlcusion of this study shows that tax knowledge, fiskus services and tax sanctions have a significant and positive effect on businessmen in kelapa gading.*

*Keyword : Tax Knowledge perseption, fiscus service, tax sanction, taxpayer compliance.*