***ABSTRACT***

Steven */* 33150074 */* 2019 */* *The Influence of tax rates, e-Filling systems and taxation sanctions on UMKM taxpayer compliance in Sunter 2019 / Advisor :* Leonard Pangaribuan, S.E., M.M., M.Ak., S.Ak., CPA

*Tax receipts in Indonesia are the largest source of acceptance for state revenues. In an effort to optimize acceptance of this tax, there are still many barriers in the tax collection, one of which is the low taxpayer compliance. This research aims to examine the influence of tax rates, e-Filling systems, and taxation sanctions on UMKM taxpayer compliance.*

*The theory in this study used the gaya pikul* *theory, the fundamental theory of purchasing power, and the theory of planned behavior. Gaya pikul theory in this study relates to tax rates, the fundamental theory of purchasing power in relation to E-Filling systems, while the theory of planned behavior relates to taxation sanctions. Hypotheses in this study are tax rates, e-Filling systems, and taxation sanctions are positively and significantly influential towards taxpayer compliance.*

*The method of study used is Non Probability Sampling method by collecting data from questionnaires by spreading to 100 respondents who are UMKM entrepreneurs. Data analysis techniques for testing individual variables and hypothesis testing were conducted through validity tests, reliability tests, classical assumption tests, multiple regression analyses with coefficient of determination test, F test, and T test using IBM programs SPSS 20.*

*The results of the study of the validity and reliability tests showed that variable tax rates, e-Filling systems, and taxation sanctions were eligible to be disseminated* *questionnaire. The result of t test that the variable coefficient positively is the tax rate, e-Filling system, and taxation sanctions.*

*The conclusion of the study suggests that tax rates, e-Filling systems, and taxation sanctions positively affect taxpayer compliance. That is, the more appropriate the tax rate will increase the taxpayer's compliance, the better the e-Filling system will increase taxpayer compliance, and the more appropriate taxation will increase the taxpayer compliance.*

*Keywords: Taxpayer Compliance, Tax Rates, e-Filling System, Taxation Sanctions*