***ABSTRACT***

Theressa Meiyanti/37150384/2019*/The Effect of Taxpayer’s Knowledge, Taxpayer’s Awareness, and Taxpayer’s Level of Income on Motorcycle Taxpayer’s Compliance in* DKI Jakarta*/Advisor:* Mulyani, S.E., M.Si*.*

 *Tax is a mandatory contribution to the state that is owed by an individual or entity that is a force. Indonesian tax compliance level is still low shown by its low tax ratio.*

*Motor Vehicles Tax is a tax on ownership or control of motorized vehicles. Taxpayer’s compliance is taxpayers willingness to fulfill their tax obligations with respect to regulations.*

*This research used quantitative hypothesis testing. The data and information were retrieved from questionnaire results filled in by 100 Gojek taxpayer drivers. This research used Likert scale, SPSS 20 software, Validity and Reliability, Classical Assumption Test, F-test, t-test, and R2 test.*

*The result of simultaneous significance test (F-test) showed the significance level at* 0.000b*. The result of R Square value is* 0,265*. The result of partial regression coefficient (t-test) showed that: knowledge variable with significance value of* 0.0045*, meaning that the hypothesis is accepted. Taxpayer’s awareness with significance value of* 0.000*, meaning that the hypothesis accepted. Taxpayer’s level of income with significance value of 0.3865, meaning that the hypothesis is rejected.*

*Therefore, it can be concluded that taxpayer’s knowledge and awareness have a positive effect on motorcycle taxpayer’s compliance. However, there is no evidence that taxpayer’s level of income has effects on motorcycle taxpayer’s compliance.*

***Keywords*** *: Taxpayer Compliance; Taxpayer Awareness; Motor Vehicles Tax; Taxpayer Knowledge; Taxpayer’s Level of Income*