

ABSTRACT

Tax is the contribution of society to the state in the form of direct returns obtained by the taxpayer. The nature of the tax is forced and has been stipulated in law No. 28 of 2007. As citizens, taxpayers to pay it are compulsory and tax funds are used to support Indonesia's development. Some factors that influence taxpayers in making tax payments. This study aims to explain the effect of applying the online tax system with tax system justice on tax compliance in the study of individual taxpayers in Cilegon. This research is a quantitative research where the source of data obtained from primary data is by distributing questionnaires to MSME taxpayers in the Cilegon area.

Keywords: Application of Online Tax System, Taxpayer Compliance, and Fairness Tax System.