

ABSTRACT

The purpose of this study was to obtain the empirical truth of tariff, socialization, control, and understanding of taxation on tax compliance of micro small medium enterprises, a case study on the micro small medium enterprises in Yogyakarta.City. Data was distributed and collected by convenience sampling technique to the respondents. The sample used in this study is taxpayers who own a business of micro small medium enterprises both that have PTKP and Non-PTKP taxpayers, this data were distributed directly with a total of 100 respondents. The analytical method used is simple regression analysis. From the simple regression the result indicates that tariff, control, understanding of taxation, tax compliance have significant effect on tax compliance, while socialization does not have significant effect on tax compliance

Keywords: Tariff, socialization, control, understanding of taxation, tax compliance