

ABSTRACT

This study aimed to analyze the effect perceptions of tax knowledge and understanding, socialization of taxation, financial condition, and tax sanction firmness on taxpayer compliance under government regulation no. 46 year 2013 in Cirebon. The population used in this study was taxpayer of SMEs are registered in the Tax Office Pratama Cirebon, while the samples used in the study are 73 respondents with non probability method with technique aims (purposive sampling), the respondents criteria are taxpayer as SMEs sector with a turnover of not more than Rp. 4.8 billion,- in tax year. Testing the hypothesis in this study is done by using the SPSS by means of multiple linear regression analysis.

Based on the analysis that has been done shows that the knowledge and understanding, and tax sanction firmness variable had not effect to tax compliance, while socialization of taxation variable and financial condition variable results showed that the socialization of taxation and financial condition has a positive influence on tax compliace.

Keywords: knowledge and understanding, socialization of taxation, financial condition, tax sanction firmness, tax compliance, Small and Medium Enterprises, Government Regulation No.46 year 2013