

ABSTRACT

This study aims to identify and analyze the influence of understanding of tax, tax rates, and tax penalties on tax compliance. Primary data were collected using a survey of taxpayers owners of SMEs who are in the districts of Ilir Barat I Palembang. The sampling technique used purposive sampling. Analysis of the data in this study using multiple linear regression analysis (Multiple Regression Analysis). These results indicate that the positive effect of understanding the tax, the tax rate having an negative and positive effect on the tax penalty tax compliance. From this research, the value of Adjusted R Square of 0.205, these figures show that tax compliance is influenced by the understanding of tax, tax rates and tax penalties amounted to 16.7%, while 62.8% are influenced by other factors outside of the three independent variables in this study.

Keywords: Understanding Tax, Tax Rate, Tax Penalties and Tax Compliance.