

ABSTRACT

The aim of this reseach was to determine and analyze the effect of NPWP benefits, service quality, and tax sanctions on taxpayer compliacnceUMKM in Palembang city . Sampling technique was purposive sampling the number of samples used in this research as much as 22 UMKM of wooden carvings typical of palembang and typical cloth of palembang in palembang city. Data analysis used in this research is (multipleregression analysis). The result of the research showed that (1) NPWP benefits have effect to taxpayer compliance (2)the service quality has no effect to taxpayer compliance (3) tax sunction have effect to taxpayer comliance.

Keywords: NPWP benefits, service quality, tax sunction, and taxpayer compliance.