

#### **ABSTRACT**

*This research is to determine whether knowledge of taxpayer, and online tax based facilities can affect the individual's willingness to pay taxes of taxpayer in Palembang city. Samples determined by using purposive sampling. The samples of this research obtained 97 respondents. Testing the hypothesis using regression analysis multiples with SPSS Ver. 23. The test result showed that knowledge of taxpayer, and online tax based facilities is positively correlated with the individual's willingness to pay of taxpayer in Palembang City.*

**Keyword : knowledge of taxpayer, online tax based facilities,wiliingness to pay of taxpayer**