

ABSTRACT

Tax is a people's contribution to the state treasury (the transfer of wealth from the particular sector to the government sector) based on the law (can be forced) without obtaining lead services, which can be directly used and used to finance general expenditure. Taxpayer compliance is an important factor in realizing the tax revenue target. The higher the compulsory tax, the tax revenue will increase.

This study proves that there is evidence of social security, service quality, taxes, and taxes related to tax obligations on MSMEs submitted at KPP Pratama Bandung Cicadas period 2019.

This research is a qualitative research using primary data obtained from questionnaires and obtained using a Likert scale. The research population is the individual MSME taxpayer who is required to pay tax return in KPP Pratama Bandung Cicadas until 2018 which is taken 28,365 taxpayers. The sample selection method uses a non-probability method with convenience sampling technique, then the number of individual taxpayers samples given SPT in the Pratama Bandung Cicadas Tax Office is 394 people. The data analysis technique used is multiple regression analysis.

Based on the results of simultaneous testing, taxation socialization, taxation service quality, taxation, and taxation sanctions firmness on the obligations of individual SME taxpayers in KPP Pratama Bandung Cicadas. The test results on partial, can prove the socialization of taxation, tax rates, and the firmness of tax penalties that are positive and significant to the obligations of individual SMEs taxpayers, while the quality of tax services does not conflict with the obligations of individual taxpayers of MSMEs.

Keywords: taxation socialization, tax service quality, tax rate, and firmness of tax penalties, tax compliance.