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***FACTORS THAT INFLUENCE THE TAX COMPLIANCE OF MICRO,
SMALL AND MEDIUM BUSINESS TAXES IN BATAM CITY***

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ABSTRACT

This study aims to find out and provide an overview of how tax compliance of Batam Small and Medium Macro Business (MSME) can be influenced by tax knowledge, tax justice, gender, education level and income level. In addition to knowing the effect of tax education on tax knowledge and the influence of tax knowledge on tax compliance by mediating tax justice.

There were 165 companies that were used as samples for the study using purposive sampling method. Sample selection criteria are companies that are MSMEs in the city of Batam. Data was taken by distributing questionnaires both online and in print.

This study proves that simultaneously independent variables have a significant effect on the dependent variable. Partially, the results showed that Tax Knowledge had a significant and positive effect on Tax Compliance. Other variables in the form of Tax Justice, Gender, Education Level and Income Level have insignificant influence on Tax Compliance. Besides that Tax Education has a significant influence on Tax Knowledge as well as Tax Knowledge has a significant effect on Tax Justice.

Keywords: *tax compliance, tax knowledge, tax justice, tax education, gender, educational level, income level.*