ABSTRACT

This study aims to determine the effect of awareness of taxpayers, tax sanctions, understanding tax regulations, and the use of modern information technology on tax compliance in millennials in the DKI Jakarta area. This research was conducted by distributing questionnaires to respondents using Google Form to be easily accessed by the intended respondent. The population in this study are all millennial generation taxpayers who have birth years from 1981 - 2000, Indonesian citizens who live or work in DKI Jakarta area, and already have a Taxpayer Identification Number (NPWP).

This research is causality research, which explains about the influence of independent variables on the dependent variable. The data of this study were obtained from a questionnaire survey of the number of samples used as many as 200 samples. The sampling method used in this study is convenience sampling, while the data analysis method used is multiple linear regression analysis.

The results of this study indicate that taxpayer awareness has a positive effect on tax compliance in millennials, tax sanctions has a negative effect on tax compliance in millennials, understanding tax regulations has a positive effect on tax compliance in millennials, and the use of modern information technology has a positive effect on compliance tax on millennial generation.

Keywords: Tax Compliance, Taxpayer Awareness, Tax Sanctions, Understanding Tax Regulations, and Utilization of Modern Information Technology.