

## **ABSTRACT**

This study aims to analyze factors that influence taxpayer compliance of personal tax reporting. The sample in this study was chosen through purposive sampling, i.e. entrepreneur online shopping whose the business has been running for more than one year. The type of data was in the form of primary data obtained through questionnaires. There were 100 distributed questionnaires, and 100 returned questionnaires. The analysis model used in this study was Multiple Linear Regression Analysis by using IBM SPSS Statistic 16.0 as analysis tools. The result of this study shows that taxation knowledge, moral norms, and tax examination have significant positive effect on taxpayer's compliance. Meanwhile, education level, level of trust in government system and tax consciousness have no significant effect on taxpayer's compliance.

Keywords: *education level, level of trust in government system, moral norms, tax examination, taxation knowledge, taxpayer compliance.*