

**THE EFFECT OF THE BIG FIVE PERSONALITY ON TAXPAYER
COMPLIANCE IN PAYING MSMEs TAXES IN BUKITTINGGI CITY**



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THESIS

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ABSTRACT

This study aims to test and prove empirically whether extraversion, conscientiousness, openness to experience, neuroticism, and agreeableness have an impact on taxpayer compliance in paying MSMEs taxes in Bukittinggi City. This study uses quantitative methods and a form of causative research that is beneficial for determining how one variable affects other variables. Purposive sampling was employed in this study as the sampling technique. This study used primary data sources in the form of opinions and characteristics of respondents who were collected directly through questionnaires which were distributed to 100 MSMEs taxpayers in Bukittinggi City who participated in this study. The results of the study show that Openness to Experience and Agreeableness have a significant effect on taxpayer compliance in paying MSMEs taxes in Bukittinggi City. Meanwhile, Extraversion, Conscientiousness, and Neuroticism have no significant effect on taxpayer compliance in paying MSMEs taxes in Bukittinggi City. This research is expected to be a foundation in raising awareness of MSMEs taxpayers in paying their tax obligations. In addition, this research is expected to be input and general considerations for the government in improving the quality of taxpayer compliance for MSMEs actors through the analysis of the Big Five Personality approach.

Keywords: *Extraversion, Conscientiousness, Openness to Experience, Neuroticism, Agreeableness, Taxpayer Compliance, MSMEs Taxes.*