

ABSTRACT

This study aims to determine how the tax knowledge of the non-employee individual taxpayers, the tax socialization, the tax authorities service, and the taxpayers compliance in KPP Pratama Bandung Bojonagara. Furthermore, the researcher aims to discover how the effect of the tax knowledge, tax socialization, and tax authorities service, either partially or simultaneously, on the taxpayers compliance in KPP Pratama Bandung Bojonagara.

Based on the research objective, the research method used in this study is a causally descriptive study, which is also included in the quantitative research. This research is conducted in KPP Pratama Bandung Bojonagara, with the research samples are the whole number of the non-employee individual taxpayers in the amount of 100 people. The research data used in this study is primary data, which is collected by using questionnaire. The research data is analyzed by using descriptive statistical analysis, multiple linear regression analysis, and hypothesis testing, as well as measuring the validity, the reliability, and the classic assumption test by using SPSS Statistics 22.

The result of the study shows that the tax knowledge of the non-employee individual taxpayers, the tax socialization, the tax authorities service, and the taxpayers compliance in KPP Pratama Bandung Bojonagara are in a good category. Based on the hypothesis testing, the result shows that both the tax knowledge and the tax authorities service partially have positive effect and are directly proportional on the taxpayers compliance. On the other hand, the tax socialization partially has no significant effect on the taxpayers compliance in KPP Pratama Bandung Bojonagara. Simultaneously, the tax knowledge, the tax socialization, and the tax authorities service significantly affects the taxpayers compliance in KPP Pratama Bandung Bojonagara.

Keywords: *Tax Knowledge, Tax Socialization, Tax Authorities Service, Taxpayers Compliance, Non-Employee Individual Taxpayers.*