

ABSTRACT

Taxpayer compliance is the fulfillment of tax payment obligations undertaken by taxpayers in order to contribute to the development of the State, which is expected in the fulfillment is done voluntarily without any coercion but, at the Office of Education and Culture (DIKBUD) Tegal District PAUD and PAU Nonformal registered as a Taxpayer and not fully understand and comply with its tax obligations.

This study aims to examine and provide empirical evidence on how the impact of e-filling implementation, taxation knowledge, and tax sanctions on taxpayer compliance to Civil Servants PAUD Development Field and Non-formal Education working at the Office of Education and Culture Tegal District simultaneously as well Partial.

Population in this research is Civil Servant at Office of Education and Culture of Regency of Tegal which registered as Individual Taxpayer in year 2016. After passing cluster sampling stage, then sample according to criterion is as much as 33 Civil Servant in Field of Construction of Early Childhood and Non-formal education.

E-Filling is a way of delivering SPT which is done online or real time through website of Directorate General of Taxes. Tax Knowledge is the ability of a Taxpayer in knowing tax laws. Sanction Taxation is a preventive tool (preventif) for the Taxpayer does not violate the norms of taxation.

The results of this study indicate that simultaneously variable implementation of e-filling, knowledge taxation, and sanction of taxes affect taxpayer compliance. Then partially variable implementation of e-filling effect on taxpayer compliance. While the tax knowledge and tax sanction variables do not partially affect the compliance of Taxpayers.

Keywords: Implementation of E-Filling, Tax Knowledge, Tax Sanctions