

ABSTRACT

Taxes are compulsory contributions to states that are coercive based on the Act, and do not receive direct compensation, and will be used for state purposes. In carrying out national development, Indonesia needs funds to finance the development, one of which is by maximizing taxes. Based on the data, the level of compliance of individual taxpayers has decreased.

This study aims to analyze the influence of taxation understanding, tax awareness, service quality, and tax sanctions on the compliance of taxpayers of individuals (non employees) who conduct business activities or free workers.

This research uses a quantitative approach by conducting a field survey. The population is individual taxpayers who are registered and make personal tax payments at KPP Pratama Cirebon Satu, and the sample in this study amounted to 100 respondents. The data collection method uses a questionnaire with a 1-5 point Likert scale. Data analysis methods include: the research instrument test, the classic assumption test, the multiple linear regression test and the hypothesis test.

The results showed that simultaneous understanding of taxation, tax awareness, service quality, and tax sanctions had a significant effect on the compliance of individual taxpayers (non employees) at KPP Pratama Cirebon Satu. Partially, Tax Awareness, Service Quality, and Tax Sanctions have a significant effect on the positive direction of compliance of individual (non-employee) taxpayers in KPP Pratama Cirebon One, while taxation understanding partially does not significantly influence the compliance of individual taxpayers (non-employees) at KPP Pratama Cirebon Satu.

Keywords: tax understanding, tax awareness, service quality, tax sanctions, personal taxpayer compliance