

ABSTRACT

Taxes are people's contributions to the state based on applicable laws, with no mutual service, and can be directly shown and used to finance public expenditure. Taxpayer compliance is a very important part in realizing tax revenue targets. The higher the level of taxpayer compliance, the tax revenue will increase.

This study aims to examine empirical evidence both simultaneously and partially the influence of religiosity, nationalism, perception of tax corruption, and taxation knowledge of the compliance of individual taxpayers as registered employees at KPP Pratama Pondok Aren 2020 period.

His research is a quantitative study using primary data obtained from questionnaires and measured using a Likert scale. The study population was 126,550 taxpayers, and the sample in this study amounted to 100 respondents. The data collection method used a questionnaire with a Likert scale of 1-5 points. Data analysis methods include: research instrument test, classical assumption test, multiple linear regression test and hypothesis testing.

The results of this study indicate that H_0 is rejected and H_a is accepted, which means that simultaneously the variables of religiosity, nationalism, perceptions of tax corruption, and knowledge of taxation have a significant effect on individual taxpayer compliance of employees at KPP Pratama Pondok Aren. And also the partial test results show that H_0 is rejected and H_a is accepted, which means partially, the variables of religiosity, nationalism, and the perception of tax corruption have a significant effect in a positive direction on the compliance of individual taxpayers of employees at KPP Pratama Pondok Aren, but in the test results The partial variable knowledge of taxation shows that H_0 is accepted and H_a is rejected, which means that the tax knowledge variable has a significant effect in a negative direction on individual taxpayer compliance of employees at KPP Pratama Pondok Aren.

Keywords: *Religiosity, Nationalism, Perception of Tax Corruption, Knowledge of Taxation, Taxpayer Compliance*