

ABSTRACT

Tax is one of the domestic revenues used for the national development of the country. However, domestic revenue from taxes has not optimal. Domestic revenue is not optimal because the level of taxpayer compliance in carrying out tax obligations is still low.

This research aims to determine the effect of tax knowledge, taxpayer awareness and tax sanctions simultaneously and partially on Non-Employee Individual Taxpayer Compliance at the KPP Pratama Tangerang Timur in 2020. The population in this research are Non-Employee Individual Taxpayers who are registered in KPP Pratama Tangerang Timur in 2020. This research uses convenience sampling with a sample size of 100 people. The data of this study were analyzed by descriptive statistics and multiple linear regression analysis.

The results of this study indicate that tax knowledge, taxpayer awareness and tax sanctions have a simultaneous effect on the compliance of Non-Employee Individual Taxpayers in KPP Pratama Tangerang Timur. Partially, knowledge of taxation and awareness of taxpayers has a positive effect on the compliance of Non-Employee Individual Taxpayers, while tax sanctions not affect the compliance of Non-Employee Individual Taxpayers.

It is suggested that further researchers to add another variable dependent. For Direktorat Jendral Pajak (DJP), it is advisable to hold socialization or webinars to improve the efforts that have made to improve taxpayer compliance. Meanwhile, taxpayers must be more aware that taxes are a mandatory contribution of citizens to function to finance national development.

Keywords: *taxpayer compliance, taxpayer awareness, tax knowledge, tax sanctions*