

ABSTRACT

Taxes are a source of state revenue and a source of funds for the government to finance its expenditures, taxes are also the largest contributor to supporting the state budget. In fact, tax revenue in Indonesia is still not optimal. The low level of taxpayer compliance is one of the causes of the non-optimal tax revenue in Indonesia. This study aims to determine the effect of tax service quality, understanding of tax regulations, and tax sanctions simultaneously and partially on Non-Employee Individual Taxpayer Compliance at KPP Pratama Kebon Jeruk Satu for the 2021 period.

This research is a quantitative research and the data used are primary data and secondary data. The population in this study is the Non-Employee Individual Taxpayer of KPP Pratama Kebon Jeruk Satu. This study uses incidental sampling technique with 100 research samples used. The research data were analyzed by descriptive statistical analysis and multiple linear regression analysis which were processed with the help of the SPSS 25 application.

The results of this study indicate that the quality of tax services, understanding of tax regulations, and tax sanctions simultaneously have a significant and positive effect on taxpayer compliance. Partially, tax understanding has a significant and positive effect on taxpayer compliance, while the quality of tax and tax services partially does not have a significant effect on taxpayer compliance. The value of Adjusted R Square obtained is 22.7%, which means that each independent variable has an effect on the dependent variable by 22.7%.

For taxpayers, it is recommended to further improve their compliance in fulfilling tax obligations and increase understanding of tax regulations. For KPP Pratama Kebon Jeruk Satu, it is recommended to conduct tax socialization to taxpayers regarding the understanding of tax regulations and applicable tax sanctions as well as increasing the quality of tax services in the form of reliability and responsiveness of officers in providing services.

Keywords: *Tax Compliance, Quality of Tax Services, Understanding of Tax Regulations, Tax Sanctions, Non-Employee Individual Taxpayers.*