

Abstract

This study aims to analyze the influence of religiosity, understanding of tax regulations, and tax sanctions on taxpayer compliance in KPP Pratama Kuningan. The data collection method is carried out with a questionnaire filled out by 100 taxpayer respondents. The data were analyzed using multiple linear regression analysis. The results showed that religiosity and understanding of tax regulations have a positive and significant effect on taxpayer compliance, while tax sanctions have no significant effect on taxpayer compliance. Therefore, increasing religiosity and understanding of tax regulations can improve taxpayer compliance at KPP Pratama Kuningan.

Keywords: religiosity, tax regulations, tax sanctions, compliance, taxpayers.