

ABSTRACT

Tax is a mandatory contribution for individuals or entities to the state that is owed by force but still based on the law, tax payments are not directly rewarded and realized for the needs of the state with the aim of the prosperity of the Indonesian people. One of the factors of high tax revenue is taxpayer compliance. Factors that can affect taxpayer compliance are perceptions of tax corruption, publik trust, and the quality of tax services. The purpose of this study is to determine the effect of perceptions of tax corruption, publik trust, and quality of tax services on the compliance of individual non-employee taxpayers at KPP Pratama Bandung Cicadas in 2022.

This research is quantitative research using primary and secondary data. The population used in this study is Non-Employee Taxpayers at KPP Pratama Bandung Cicadas. This study used a non-probability sampling technique with 100 research samples used. Data was collected by using the research data. Later, the research data would be analyzed using descriptive statistical analysis and multiple linear regression analysis with the help of SPSS 26 tools.

The ta analysis used is multiple linear regression analysis. The results of this study prove that understanding tax regulations, tax sanctions and tax awareness simultaneously affect compliance e-commerce users in completing tax obligations. Then variables understanding of tax regulations and tax awareness are partially influential significant with a positive direction towards compliance in e-commerce users complete tax obligations. However, the tax penalty variable partially doesn't effect on e-commerce user compliance in completing tax obligations.

Based on the results of this study, for future researchers, it is suggested to be able to develop other variables that have not been discussed in this study and which are related to efforts to increase taxpayer compliance. For taxpayers who use e-commerce, it is suggested that taxpayers can be more active in digging up information related to taxes and increasing tax compliance in paying and reporting tax returns properly, on time, and in accordance with the applicable tax laws.

Keywords: *Taxpayer Compliance, Perceptions of Tax Corruption, Publik Trust, and Quality of Tax Services*