

ABSTRACT

Tax is one of the largest sources of revenue and sources of funds for the state in financing its expenditures, taxes are also the largest contributor in supporting the state budget. In fact, tax revenue in Indonesia is still not optimal due to the low level of taxpayer compliance so that the target of tax revenue is not achieved. This study aims to determine the simultaneous and partial effect of tax socialization, tax morale, and the Voluntary Disclosure Program (PPS) on the Compliance of Individual Non-Employee Taxpayers at KPP Pratama North Makassar 2023.

This research is a quantitative research and the data used are primary and secondary data. The population in this study is the individual non-employee taxpayer of KPP Pratama North Makassar. This study used a convenience sampling technique with 99 research samples used. The research data were analyzed using descriptive statistical analysis and multiple linear regression analysis which were processed with the help of the SPSS 25 application.

The results of the study state that tax socialization, tax morale, and voluntary disclosure programs simultaneously have a significant effect on tax compliance. In addition, the variables of tax socialization, tax morale, and voluntary disclosure programs partially have a significant and positive effect on taxpayer compliance.

This research has implications for the Pratama North Makassar Tax Service Office (KPP). This can help North Makassar KPP Pratama in terms of increasing tax socialization, tax morale, and voluntary disclosure programs so that personal non-employee taxpayer compliance is increasing.

Keywords: ***Taxpayer Compliance, Tax Socialization, Tax Morale, Voluntary Disclosure Program, Non-Employee Individual Taxpayers.***