

## **ABSTRACT**

*Income tax revenue is one of the largest sources of revenue in Indonesia. The high growth of the freelance profession shows a great opportunity for the Indonesian State to serve as a source of income tax revenue that can be optimized.*

*This research is aimed at finding out how much influence the self-assessment system and freelancer taxpayer compliance have on income tax revenues at KPP Pratama Bandung Bojonagara which is moderated by law enforcement.*

*This research method uses quantitative methods with the aim of descriptive verification research. This research uses primary data sources obtained based on the results of a questionnaire using a purposive sampling technique which was distributed to KPP Pratama Bandung Bojonagara employees, which were processed using multiple linear regression analysis techniques and hypothesis testing using IBM SPSS version 26.*

*The research results show that the self-assessment system variable does not have a partial influence, while the freelancer taxpayer compliance variable has a partial influence, but simultaneously these two variables have an influence on income tax revenues. Law enforcement as a moderating variable in this research shows that law enforcement does not moderate freelancer taxpayer compliance in this research.*

*Keywords: Self Assessment System, Freelancer Taxpayer Compliance, Law Enforcement, KPP Pratama Bandung Bojonagara.*