

## ABSTRACT

*Tiara Ayunda Wulandari 201412122. Effect of application, e-Filing, Level of Tax Understanding, awareness of Taxpayers on Taxpayer Compliance at KPP Pratama Kembangan. Supervised by Dr. MF Arrozi Adhikara, SE, M.Sc, Akt, CA.*

*This study aims to examine and analyze the influence of each variable used in this study, namely the Application of e-Filing, the Level of Understanding Taxation, and the Taxpayer's Awareness of Taxpayer Compliance. This study consists of three independent variables and one dependent variable.*

*This study uses the Convenience Sampling technique and uses a survey method in the form of a questionnaire in data collection. Respondents who were sampled in this study were individual taxpayers who were registered at the KPP Pratama Jakarta Kembangan. Analysis of research data using multiple linear analysis with SPSS 21.0 program.*

*The results showed that partially the implementation of e-filing had a positive and significant effect on individual taxpayer compliance, the level of understanding taxation had a positive and significant effect on individual taxpayer compliance and awareness of taxpayers had a negative and insignificant effect on personal taxpayer compliance on KPP Pratama Jakarta Kembangan.*

*The research findings show that the level of understanding taxation has a positive effect on taxpayer compliance. Likewise the results of the significance show a value of  $0.000 < 0.05$  which means there is a significant influence. The level of understanding of taxation is dominant in order to comply with taxpayer compliance. Obedience means obedience, obedience, submission to teachings or rules.*

***Keywords : Application of e-Filing, Tax Understanding Level, Taxpayer Awareness, Taxpayer Compliance.***