

Abstract

Sardes Yunita Sihombing. *The effect of taxpayer awareness, understanding of taxpayers and the quality of tax services on individual taxpayer compliance in paying income tax at KPP Pratama Kebon Jeruk Satu. (Supervised by Dr. MF. Arrozi Adhikara, SE, Msi, Akt, CA).*

This study aims to examine and analyze the influence of each variable used in this study, namely the effect of taxpayer awareness, understanding of taxpayers and the quality of tax services on personal taxpayer compliance. This study consists of three independent variables and one dependent variable.

This study uses Purpose Sampling technique and uses a survey method in the form of questionnaires in data collection. Respondents who were sampled in this study were individual taxpayers registered at Kebon Jeruk Satu Primary Tax Office. Research data analysis uses multiple linear analysis with SPSS 23.0 program.

The results showed that partially taxpayer awareness, understanding of taxpayers and the quality of tax service had a positive and significant effect on individual taxpayer compliance at Kebon Jeruk Satu KPP Pratama.

The findings of this study indicate that the understanding of taxpayers 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. Understanding of taxation is dominant in order to comply with taxpayer compliance. Obedience means obedience, obedience, submission to teachings or rules.

Keywords: *Taxpayer Awareness, Understanding Taxpayers, Tax Service Quality, Taxpayer Compliance.*