

ABSTRACT

The low compliance by taxpayers because of the lack of knowledge the taxpayers in understanding and implementing the system of taxation. Government policies aimed at improving taxpayer compliance through an e-Filing system and an e-Billing system is still not effective due to the lack of information regarding the use of the system. Associated with it, to do research on the influence of tax knowledge, the implementation of the e-Filing system and e-Billing system against tax compliance.

This research aims to explain the characteristics of respondents in the Tax Office Pratama Bandung Cicadas in 2019, explain how tax knowledge, the implementation of e-Filing system and e-Billing system, and aims to empirically prove the influence of tax knowledge, the implementation of the e-Filing system and e-Billing system jointly against non employee individual tax compliance and test the influence of each independent variable against variable dependent is tax compliance.

This research is qualitative research using primary data obtained from the questionnaire and measured using the Likert scale. The population of the research is and individual taxpayer (non employee) registered mandatory SPT in KPP Pratama Bandung Cicadas until 2017, amounting to 26.578 taxpayers. The sample selection method using the nonprobability method with the convenience sampling techniques obtained number of samples individual taxpayer (non employee) registered mandatory SPT in KPP Pratama Bandung Cicadas as many as 77 people. Data analysis technique used is multiple regression analysis.

Based on the test results of the simultaneous testing of tax knowledge, the implementation of the e-Filing system and e-Billing system have effect on tax compliance in KPP Pratama Bandung Cicadas. Partial test results, it can be seen that the application of the system of e-Filing and application of the system of e-Billing positive and significant impact on the compliance of individual taxpayers (non-employee), while the tax knowledge no effect on the compliance of individual taxpayers (non-employee).

Keywords: *tax knowledge, implementation of the e-Filing system, implementation of the e-Billing system, tax compliance.*