ABSTRACT

The importance of taxes has been proven in the State Revenue and Expenditure Budget (APBN) where the largest state revenues come from. So that tax is an important thing in the main source of support for a country's national development. One of the challenges of not achieving tax revenue targets faced by the government is the low compliance of taxpayers in implementing tax obligations.

This study aims to determine how the effect of the Implementation of Self Assessment System, Taxpayer Knowledge, Service Quality simultaneously and partially on the Compliance of Non-Employee Personal Taxpayers at the Tax Service Office (KPP) Pratama Ciamis in 2017. The research method used is quantitative method while data collection through a questionnaire with the type of statement using a Likert scale.

The sample used was 99 respondents from a total population of 8.770 non-employee personal taxpayers at KPP Pratama Ciamis. The analysis method in this study is descriptive statistical analysis, multiple linear regression analysis, and hypothesis testing using software SPSS version 25.

Based on the test results show that the application of SAS, PWP, and KP simultaneously affects the compliance of non-employee Personal WP in KPP Pratama Ciamis. Likewise, the results of partial testing show that each independent variable, namely the Application of SAS, PWP, KP has a positive and significant effect on the Compliance of Personal Non-Employee WP in KPP Pratama Ciamis.

Based on the results of the study, it is expected that KPP Pratama Ciamis can provide counseling both online, offline, or even with both and improve the delivery procedures when giving consultations. Then for taxpayers can consult the officers to get an in-depth explanation of taxation.

Keywords: Self Assessment System, Taxpayer Knowledge, Service Quality, Taxpayer Compliance, Non-employee Personal Taxpayers.