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Taxpayer compliance is a benchmark in conscious and obedient behavior towards fulfilling tax obligations in order to achieve a level of realization that exceeds the tax revenue target determined by the State Budget. Formal compliance among the public with taxes in 2019 was low. The Directorate General of Taxes recorded that the reporting of tax returns (SPT) as of April 1, 2019 reached 11,309 million out of 18,334 million taxpayers who reported reporting individual tax returns, so the proportion of individual tax return reporting ratios was 61.7%.

This study aims to determine the effect of Self Assessment System Implementation, Utilization of E-Filing, Taxpayer Knowledge on taxpayer compliance.

This research is a descriptive quantitative research. The population in this study is MSME individual taxpayers registered at KPP Pratama Cimahi in 2020 which opened 65,025 with a sample of 100 MSME individual taxpayers who returned. The tests include validity and reliability tests. Classical assumption test includes , normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test. The data analysis method used is the coefficient of determination test (R), the simultaneous test (f) and the partial test (t).

The results in this study state that the application of the Self Assessment System, E-Filing Utilization, and Taxpayer Knowledge simultaneously have a significant effect on taxpayer compliance. In addition, the variables of Application of Self Assessment System, Utilization of E-Filing, and Knowledge of Taxpayers each have a partial effect on Taxpayer Compliance.

For further researchers, it is hoped that this research can be developed on other variables that are still related to efforts to increase taxpayer compliance. For KPP Pratama Cimahi, it is hoped that with this research the KPP Pratama Cimahi can increase efforts to improve mandatory compliance by maximizing the application of the self-assessment system, Utilization of E-Filing, and Taxpayer Knowledge.

Keywords : *E-Filing, Self Assessment System, , Taxpayer Compliance, Taxpayer Knowledge.*