

ABSTRACT

Taxpayer compliance is an act of taxpayers fulfilling their tax obligations by the provisions of the legislation and tax implementation regulations in force in a country. individual non-employee taxpayer compliance at the Tasikmalaya Pratama Tax Service Office and to determine the effect of the quality of tax service, tax understanding, reporting systems using e-filling, and tax sanctions on non-employee personal taxpayer compliance at the Tasikmalaya Pratama Tax Service Office. The hypothesis in this study was tested by Multiple Linear Regression Analysis using SPSS 25 for windows, the population determined in this study was 32,685. By using Slovin Sampling, a minimum sample of 100 respondents was obtained from Non-Employee Individual Taxpayers at the Tasikmalaya Pratama Tax Service Office.

The results showed that simultaneously the quality of Fiscus Service, Tax Understanding, Reporting System Using e-filling and Tax Sanctions had a significant effect on Non-Employee Personal Taxpayer Compliance at the Tasikmalaya Pratama Tax Service Office. The results showed that the quality of Fiscal Services, Tax Understanding, Reporting Systems Using e-filling, and Tax Sanctions partially had a significant and positive effect on Non-Employee Personal Taxpayer Compliance at the Tasikmalaya Pratama Tax Service Office.

This research has strong implications for the Tasikmalaya Pratama Tax Service Office. This can help the Tasikmalaya Pratama Tax Service Office in terms of improving and improving tax service services, understanding taxation for taxpayers, reporting systems using e-filling, and using tax sanctions so that non-employee individual taxpayer compliance is increasing.

Keywords: *Fiscal Service Quality, Tax Understanding, Use of E-Filling, Tax Sanctions, Taxpayer Compliance.*