

ABSTRACT

The primary aim of this research is to examine how factors such as the economic level, comprehension of tax regulations, tax rates, and modernization of tax administration systems affect the compliance of non-employee individual taxpayers at the Bandung Cicadas Primary Tax Office. The study employs a quantitative approach and utilizes the Slovin sampling technique, a non-probability sampling method. A sample of 100 taxpayers is selected, and data is collected through a survey. The collected data is analyzed using descriptive statistics and multiple linear regression analysis with the aid of SPSS 26 software. The findings indicate that there is evidence suggesting that the economic level and understanding of tax regulations positively and significantly influence taxpayer compliance. However, tax rates and the modernization of tax administration systems do not exert a significant influence on taxpayer compliance. The discoveries can offer valuable understanding into tax adherence at the Bandung Cicadas Primary Tax Office, benefiting tax authorities and regulators. The outcomes can provide recommendations to tax officials on how to improve taxpayer compliance in terms of both substance and procedure. It is important to note that this study was carried out within a limited time frame, and a longer duration would be necessary to obtain more comprehensive results.

Keywords: *administration, economy, rates, regulation, tax compliance*