

ABSTRACT

Taxpayer compliance is one of the main indicators of the success of Indonesia's taxation system. However, the level of compliance among individual non-employee taxpayers at KPP Pratama Balige remains relatively low and fluctuates each year. This occurs amid the implementation of the self-assessment system, which gives taxpayers full authority to calculate, pay, and report their taxes independently.

This study aims to analyze the effect of the self-assessment system, e-Filing utilization, and the quality of tax officer services on taxpayer compliance at KPP Pratama Balige, both simultaneously and partially.

The results show that these three variables have a positive and significant influence on taxpayer compliance. The better the system implementation, the more optimal the e-Filing use, and the higher the service quality, the greater the taxpayer compliance will be.

The Directorate General of Taxes is advised to strengthen tax education, improve e-Filing accessibility, and enhance tax officer services to encourage better taxpayer compliance.

Keyword: e-Filing, Taxpayer Compliance, Quality of Tax Officer Services, Self Assessment System