

ABSTRACT

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Study Program: Accounting

Title : THE ANALYSIS OF FACTORS THAT INFLUENCE THE TAX COMPLIANCE (Case Study in the Area of KPP Pratama Grogol Petamburan, West Jakarta)

This study aims to analyze the influence of tax awareness, taxpayer's perceptions over the tax system's effectiveness, the tax apparatus' service, and the technological advance towards the taxpayer's compliance in the work area of tax service office (KPP) Pratama Grogol Petamburan, West Jakarta. The data processed in the research was using the primary data of the questionnaires spread in the work area of the KPP and the secondary data provided from the KPP Pratama Grogol Petamburan. The population of the research is 117,970 taxpayers which are registered in the KPP while the sample is 100 taxpayers chosen with convenience sampling. The data was collected using the questionnaires method and was analyzed using the multiple regression analysis with the help of SPSS 24.

The empirical result of the study shows that there is a positive and significant influence of the taxpayer's perception over the tax system's effectiveness towards the tax compliance partially. The other three variables; tax awareness, tax apparatus' service and technological advance; partially doesn't show any significant influence towards the taxpayer's compliance. However, simultaneously all independent variables have significant and positive influence to the taxpayer's compliance.

Key words: *Tax, compliance, tax awareness, tax apparatus service, tax perception, technology advance*