

## **ABSTRACT**

*This research aims to analyze the influence of paying taxes awareness, knowledge and understanding on taxation rules, the service quality and financial condition towards the paying taxes willingness of individual income taxpayers. The population in this research is the Individual Income Taxpayers in Yogyakarta, especially in Bantul and Sleman. The samples used are as many as 105 respondents. The validity and reliability of the questionnaires were tested before the data collecting. The data analysis technique used classical assumption testing, multiple linear regression analysis.*

*Based on the analysis, it can be concluded that the influence of paying taxes awareness has positive influence towards the paying taxes willingness, knowledge and understanding on taxation rules has positive influence too towards it. On the other hand, the service quality does not have influence on it. Yet, the financial condition has positive influence towards the paying taxes willingness.*

***Keywords: paying taxes willingness, paying taxes awareness, knowledge and understanding on taxation rules, service quality and financial condition***