

ABSTRACT

This study aims to examine the effect of taxpayer perceptions on the implementation of e-systems, account representatives, quality of tax authorities services and risk preferences for taxpayer compliance. retrieval of data using a purposive sampling technique to taxpayers registered at the Pratama Tax Office Sleman. The number of questionnaires distributed is 110 questionnaires and 100 questionnaires can be processed.

This study uses multiple linear regression analysis which is then processed using SPSS version 17.0. The results of testing in this study indicate that the perception variables of the application of e-system and account representative have a positive effect on taxpayer compliance while the tax service quality and tax service quality variables weakened by risk preferences do not affect taxpayer compliance.

Keywords: perception of the application of e-system, account representative, quality of tax services, risk preferences and compliance of taxpayers, individual taxpayers.