ABSTRACT

This research was conducted to examine the influence of quality of public service, reform of tax administration, knowledge of taxation and taxpayers awareness on motor vehicle taxpayes compliance. The object in this study was the Gunungkidul SAMSAT Office. In this study the sample was selected using the accidental sampling method and obtained 74 taxpayers who were sampled. Data collection techniques in this study were conducted by distributing questionnaires to respondents. Hypothesis testing uses multiple regression analysis. Data processing is done by using multiple regression statistical tests with SPSS version 15.0. The results of the analysis show that not all variables have an influence on motor vehicle taxpayer compliance. the variable quality of public service does not have a positive influence on motor vehicle taxpayer compliance. While the variable reform of tax administration, knowledge of taxation and taxpayers awareness have a positive effect on motor vehicle taxpayer compliance.

Keywords: Public Service Quality, Tax Administration Reform, Tax Knowledge, Taxpayer Awareness, Motor Vehicle Taxpayer Compliance